



COST ALLOCATION PLAN
FY 2018-2019

CITY OF MILPITAS
COST ALLOCATION PLAN
FY 2018-2019

TABLE OF CONTENTS

INTRODUCTION

Overview	
Background	1
Purpose of the Plan	1
Determining Direct and Indirect Costs	1
Basis of Allocation	2
Determining the Hourly Billing Rate	
Citywide Indirect Cost Rate	2
Departmental Indirect Cost Rate	2
Uses of the Plan	3
Summary	3

INDIRECT COST ALLOCATIONS

Summary of Direct and Indirect Costs	4
Basis of Indirect Cost Allocations	5
Summary of Indirect Cost Allocations	6
Indirect Program Cost Allocation	
Legislation & Policy	7
General Administration	
City Manager	8
City Clerk	9
City Attorney	10
Human Resources	11
General Liability	12
Financial Services	13
Information Technology	

Citywide Support	14
Telephones	15
Cell Phones	16
Retiree Medical Reserve and Other Non-Department	
Salaries & Benefits	17
Leave Cashout	18
Audit Fees	19
Uncollectible Accounts/Collection Fee	20
Contingent Reserve	21
Contractual Services	22
Facilities Maintenance	23
Utilities	24
Buildings and Building Improvements Amortization	25

HOURLY LABOR RATES

Police	26
Fire	27
Building and Safety	28
Public Works	29
Engineering	30
Planning & Neighborhood Services	31
Recreation Services	32
General Government	33
 ClearSource Central Services Full Cost Allocation Plan	 34-287

INTRODUCTION

OVERVIEW

Background

The City's Municipal Code requires that staff review City's fees and charges periodically to ensure that the costs of providing certain City services are reasonably recovered through fees and charges. The first step of making such determination is to calculate the total cost (also known as full cost) of providing City's services. Total cost includes two components: direct costs and indirect costs. While direct costs are easy to identify because they are the operation costs associated with providing a particular service, indirect costs are typically allocated through a Cost Allocation Plan. The City's current Cost Allocation Plan was updated and approved by the City Council in 2014.

While maintaining the methodology established in the 2014 Cost Allocation Plan, the cost data has been updated using the FY 2018-2019 Budget and Financial Plan. It is intended that the City's fees and charges be reviewed each fiscal year in conjunction with the adoption of the operating budget. If warranted, staff will recommend fee adjustments at that time.

Purpose of the Plan

The purpose of the City's cost allocation plan is to identify the full cost of providing specific City services. It also provides the basis for adjustment of City fees and charges. The cost of delivering City services can be classified into two basic categories: direct and indirect costs.

Direct costs are those that can be specifically identified with a particular cost objective or program, such as street maintenance, police and fire protection, recreation, water and sewer services. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred in order to enable the operation of a program or service.

Common examples of indirect costs include technology, accounting, purchasing, legal services, personnel administration and building maintenance. Although indirect costs are generally not readily identifiable

with direct cost programs, their costs should be reflected as an integral part of the total cost of providing specific goods or services.

In order to determine the total cost of delivering specific services, some methodology for determining and allocating indirect costs must be developed, and that is the purpose of cost allocation plans: to identify indirect costs and to allocate them to benefiting direct cost programs in a logical and uniform manner.

DETERMINING DIRECT AND INDIRECT COSTS

The first step in preparing the City's cost allocation plan is to determine direct and indirect costs. Program costs that primarily provide service to the public are identified as direct costs, whereas the cost of programs that primarily provide services to the organization are identified as indirect costs.

Within City's organization, majority of the services performed by the City Council, City Manager, City Clerk, City Attorney, Finance, Human Resources, Information Services, Facility and Fleet Maintenance are internal and are considered indirect costs. These costs are distributed to various direct services or programs to determine the total cost of each program or service.

Other City's organizational units such as Police, Fire, Building, Planning, Recreation Services, Public Works and Engineering provide services to the public and are considered direct cost programs. Additionally, costs directly related to utilities services such as water purchase cost and City's share of the San Jose Waste Water Treatment Plant operating costs are also considered direct cost programs. Once the direct cost programs are identified, the indirect costs of program administration, building occupancy, facility and equipment maintenance are then allocated to each direct cost program using some logical and commonly accepted allocation factors.

It should be noted that in accordance with generally accepted accounting principles, only operating costs are considered in preparing the cost allocation plan. As such, capital outlay and debt service costs are excluded from the calculations. However, the depreciation cost for the use of certain City facilities is included. In addition, certain costs that are one-time in

INTRODUCTION

nature and costs funded by special assessments such as Community Facility Districts and Light and Landscape Maintenance Districts are also excluded.

BASIS OF ALLOCATION

Allocating indirect costs via the citywide indirect cost rate assumes that all indirect costs are incurred proportionately to the direct cost of the program. However, this may not be a reasonable assumption in all cases, as the benefit received from certain types of support service programs may be more closely related to an indicator of activity other than cost.

For example, if a program service is primarily delivered through contract and does not have any City staffing directly associated with it, distributing personnel administration and payroll preparation costs to it may result in an inequitable allocation of costs. Because of this, the cost allocation plan prepared for City of Milpitas establishes separate *basis of allocation* for each major indirect cost category. With this approach, indirect costs can be allocated to each direct cost program in a fair, equitable, and most importantly, consistent manner. Provided on page 5 is a summary of the primary methods of allocation used in distributing indirect costs to direct cost programs.

Some of the indirect costs lend themselves to an easily justified, rational approach of distribution. For example, human resources administration is related to the number of employees serviced. Other cost allocation factors such as size of the program budget, work load analysis, square footage of the occupied space, or number of equipment assigned are also directly proportionate to the benefits provided to each direct cost program.

DETERMINING THE HOURLY BILLING RATE

There are two components of indirect rate that must be considered in determining the hourly billing rate for the employees that provide the direct cost service. They are the citywide indirect cost rate and departmental indirect cost rate.

Citywide Indirect Cost Rate

After all the citywide indirect costs have been allocated, each direct cost program or service will have a citywide indirect cost rate which is simply the ratio of the allocated citywide indirect costs divided by the direct program costs.

Exhibit 9B of the FY2018-19 Central Services Full Cost Allocation Plan prepared by ClearSource provides a summary table of citywide indirect cost allocation and Exhibit 8 provides the citywide indirect rate on direct expenditures.

Departmental Indirect Cost Rate

Within each direct cost program, there are also departmental indirect costs. These will include the costs of management and support personnel, plus other operating costs such as supplies, consultant services, and training. These costs must be included to determine the hourly billing rate of the employees providing the direct services. The departmental indirect cost rate is simply the ratio of the costs of management, support personnel and other operating costs divided by the salary and benefits costs and other direct operating costs of the employees that staff the program or service.

To determine the hourly billing rate, the annual direct cost of the employees who provide the program or service is divided by the number chargeable hours. A multiplier of the citywide indirect cost rate is then applied to the result. A multiplier of the departmental indirect cost rate is further applied to the result of the previous step.

Pages 26 through 33 of this report provide the detail of the computation of the hourly rate for each department that is identified as provider of direct cost program and service. Again, the cost data is derived from the FY 2018-19 Budget and Financial Plan, adjusted to include depreciation cost for the use of certain City facilities. For example, on page 26, based on the applicable citywide and departmental indirect cost rates for Police Department of 23% and 32.3% respectively, the calculated “full cost” hourly rate of a Patrol Officer is \$210.52 per hour. The full cost includes annual salary, benefits, and departmental and citywide indirect costs.

INTRODUCTION

USES OF THE PLAN

By identifying the total program costs, the Cost Allocation Plan can be used as a basic analytical tool in a wide range of financial decision-making situations, including:

- **Enterprise Fund Accounting.** The cost allocation plan can be used to identify the costs incurred by the General Fund in providing administrative support services to the City's enterprise operations. For example, although the City's legislative, legal, accounting, human resources, and building maintenance programs are budgeted in the General Fund, these programs also provide support services to the water and sewer enterprise funds. In order for these enterprise funds to fully recover their operating costs, it is essential that the support costs be allocated to the enterprise funds.
- **User Fees.** User fee services are those performed by a governmental agency on behalf of a private citizen or group. Examples of City's user fees include private job service charges, building plan check and permit fees, and recreation fees. The assumption underlying most fee recommendations is that the costs of services benefiting individuals, and not city as a whole, should be borne by the individual receiving the benefit. Setting user fees, therefore, is essentially equivalent to establishing prices for services.

The City has adjusted some of its user fees in the past but the fees have not been consistently reviewed or adjusted annually. The cost allocation plan can be used to determine the appropriate user fees for various City services and achieve cost recovery of providing such services.

- **Labor Rates.** The City has developed hourly labor rate schedules that identify the total hourly cost of all direct service staff positions. Key components of the "full cost" rate include indirect costs, both citywide and departmental wide for program administration. These hourly rates are computed based on chargeable hours and exclude non-chargeable hours such as paid vacation and sick leave hours.

SUMMARY

The cost allocation plan makes determining total program costs possible by establishing a rational and consistent methodology for identifying and allocating indirect costs to direct cost programs. Because of this, the cost allocation plan can be a valuable analytical tool in a number of situations, including allocating organizational resources, performing expense analyses, and evaluating the costs of performing services. It also provides the basis for administration and overhead cost reimbursements from various funds including Water and Sewer utility enterprise funds to ensure that the General Fund tax revenues are not used to subsidize utility service charges. Additionally, it provides transparency on how the hourly rates are determined for each direct service staff position and consequently the full costs of providing programs or services. The Plan can be used by the City to review and update City fees and charges on an annual basis to establish fee structures that are designed for full cost recovery.

INDIRECT COST ALLOCATIONS

SUMMARY OF DIRECT AND INDIRECT COSTS

DIRECT COSTS	
Public Safety	
Police	32,456,231
Fire	22,812,870
Public Utilities	
Water	26,013,879
Sewer	14,616,594
Solid Waste	386,455
Building & Safety	5,170,416
Recreation	5,043,486
Public Works	6,385,610
Engineering	2,390,081
Planning & Neighborhood Services	3,591,085
TOTAL DIRECT COSTS	\$ 118,866,706

INDIRECT COSTS	
Legislation & Policy	432,107
General Administration	
City Manager	3,095,716
City Clerk	773,900
City Attorney	748,932
Human Resources	1,473,751
General Liability	649,267
Financial Services	3,685,967
Information Technology	
Citywide Support	2,999,088
Telephones	120,364
Cell Phones	55,000
Retiree Medical Reserve and Other Non-Department Salaries & Benefits	2,883,100
Leave Cashout	650,000
Audit Fees	79,000
Uncollectible Accounts/Collection Fee	51,000
Contingent Reserve	900,000
Contractual Services	287,100
Facilities Maintenance	2,753,296
Utilities	2,640,200
Building Occupancy - Indirect	1,479,632
TOTAL INDIRECT COSTS	\$ 25,757,420

OVERALL INDIRECT COST RATE

(Indirect Costs Divided by Direct Costs)

21.7%

INDIRECT COST ALLOCATIONS

BASIS OF INDIRECT COST ALLOCATIONS

INDIRECT COST PROGRAM	BASIS OF ALLOCATION
Legislation & Policy	Council agenda items
General Administration	
City Manager	Based on workload analysis
City Clerk	Council agenda items
City Attorney	Based on workload analysis
Human Resources	Full-time equivalent staffing
General Liability	Full-time equivalent staffing
Financial Services	Operating budget
Information Technology	
Citywide Support	Full-time equivalent staffing
Telephones	Assigned number of phones
Cell Phones	Assigned cell phones
Retiree Medical Reserve and Other Non-Department Salaries & Benefits	Operating budget
Leave Cashout	Based on actual experience
Audit Fees	Operating budget
Uncollectible Accounts/Collection Fee	Based on prior three fiscal years actual experience
Contingent Reserve	Operating budget
Contractual Services	Operating budget
Facilities Maintenance	Assigned square footage
Utilities	Assigned square footage
Building Occupancy - Indirect	Full-time equivalent staffing

Indirect Costs	DIRECT COST PROGRAMS										TOTAL
	Police	Fire	Water	Sewer	Solid Waste	Building & Safety	Recreation	Public Works	Engineering	Planning & Neighborhood Services	
Legislation & Policy	24,895	28,451	48,012	5,335	14,226	21,339	51,568	67,572	117,362	53,347	432,107
General Administration											
City Manager	309,572	309,572	309,572	309,572	154,786	309,572	309,572	526,272	92,871	464,357	3,095,716
City Clerk	44,587	50,956	85,989	9,554	25,478	38,217	92,358	121,021	210,195	95,543	773,900
City Attorney	152,127	23,404	46,808	35,106	23,404	11,702	11,702	81,914	35,106	327,658	748,932
Human Resources	528,160	312,303	89,282	72,197	4,593	87,261	72,335	165,245	78,076	64,298	1,473,751
General Liability	232,683	137,587	39,334	31,807	2,023	38,443	31,867	72,799	34,397	28,327	649,267
Financial Services	1,006,443	707,410	806,671	453,250	11,984	160,331	156,395	198,013	74,115	111,357	3,685,967
Information Technology											
Citywide Support	1,074,808	635,539	181,689	146,922	9,346	177,577	147,202	336,275	158,885	130,846	2,999,088
Telephones	30,863	28,548	7,500	6,064	386	10,802	14,274	6,497	6,944	8,487	120,364
Cell Phones	13,704	13,519	3,600	2,911	185	5,926	2,037	7,933	2,593	2,593	55,000
Retiree Medical Reserve and Other Non-Department											
Salaries & Benefits	787,223	553,324	630,964	354,524	9,373	125,408	122,329	154,882	57,971	87,101	2,883,100
Leave Cashout	297,832	228,737	41,554	30,998	0	3,020	9,997	26,465	11,144	253	650,000
Audit Fees	21,571	15,162	17,289	9,714	257	3,436	3,352	4,244	1,588	2,387	79,000
Uncollectible Accounts/											
Collection Fee	2,387	316	7,914	7,568	1,348	2	251	1,347	1,343	28,524	51,000
Contingent Reserve	245,743	172,728	196,964	110,670	2,926	39,148	38,187	48,349	18,097	27,190	900,000
Contractual Services	78,392	55,100	62,832	35,304	933	12,488	12,182	15,423	5,773	8,674	287,100
Facilities Maintenance	595,591	421,266	228,037	138,514	4,311	39,449	970,567	234,033	73,289	48,238	2,753,296
Utilities	571,126	403,962	218,670	132,825	4,134	37,829	930,700	224,420	70,278	46,256	2,640,200
Building Occupancy - Direct			50,619	40,932	11,939			(91,551)	(11,939)		
Building Occupancy - Indirect	530,268	313,550	89,638	72,485	4,611	87,610	72,624	165,905	78,387	64,554	1,479,632
TOTAL INDIRECT COSTS	6,547,974	4,411,433	3,162,936	2,006,252	286,244	1,209,559	3,049,499	2,367,059	1,116,474	1,599,990	25,757,420
TOTAL DIRECT COSTS	32,456,231	22,812,870	26,013,879	14,616,594	386,455	5,170,416	5,043,486	6,385,610	2,390,081	3,591,085	118,866,706
TOTAL COSTS	39,004,204	27,224,303	29,176,815	16,622,846	672,699	6,379,975	8,092,985	8,752,669	3,506,555	5,191,074	144,624,127
INDIRECT COST RATE	20.2%	19.3%	12.2%	13.7%	74.1%	23.4%	60.5%	37.1%	46.7%	44.6%	21.7%

Note: In computing cost allocation, building occupancy cost was included and certain costs funded by designated revenue stream or special funds such as Measure I TOT, LLMD, CFD, TASP, Public Art, CDBG and Permit Automation Fee were excluded from the calculation.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program
Budget
Base of Allocation

Legislation & Policy 432,107 Council agenda items

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	14	5.8%	24,895
Fire	16	6.6%	28,451
Public Utilities			
Water	27	11.1%	48,012
Sewer	3	1.2%	5,335
Solid Waste	8	3.3%	14,226
Building & Safety	12	4.9%	21,339
Recreation	29	11.9%	51,568
Public Works	38	15.6%	67,572
Engineering	66	27.2%	117,362
Planning & Neighborhood Services	30	12.3%	53,347
Total Direct Cost Programs	243	100%	432,107

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	General Administration - City Manager
Budget	3,095,716
Base of Allocation	Based on workload analysis

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	10	10.0%	309,572
Fire	10	10.0%	309,572
Public Utilities			
Water	10	10.0%	309,572
Sewer	10	10.0%	309,572
Solid Waste	5	5.0%	154,786
Building & Safety	10	10.0%	309,572
Recreation	10	10.0%	309,572
Public Works	17	17.0%	526,272
Engineering	3	3.0%	92,871
Planning & Neighborhood Services	15	15.0%	464,357
Total Direct Cost Programs	100	100%	3,095,716

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	General Administration - City Clerk
Budget	773,900
Base of Allocation	Council agenda items

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	14	5.8%	44,587
Fire	16	6.6%	50,956
Public Utilities			
Water	27	11.1%	85,989
Sewer	3	1.2%	9,554
Solid Waste	8	3.3%	25,478
Building & Safety	12	4.9%	38,217
Recreation	29	11.9%	92,358
Public Works	38	15.6%	121,021
Engineering	66	27.2%	210,195
Planning & Neighborhood Services	30	12.3%	95,543
Total Direct Cost Programs	243	100%	773,900

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	General Administration - City Attorney
Budget	748,932
Base of Allocation	Based on workload analysis

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	13	20.3%	152,127
Fire	2	3.1%	23,404
Public Utilities			
Water	4	6.3%	46,808
Sewer	3	4.7%	35,106
Solid Waste	2	3.1%	23,404
Building & Safety	1	1.6%	11,702
Recreation	1	1.6%	11,702
Public Works	7	10.9%	81,914
Engineering	3	4.7%	35,106
Planning & Neighborhood Services	28	43.8%	327,658
Total Direct Cost Programs	64	100%	748,932

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	General Administration - Human Resources
Budget	1,473,751
Base of Allocation	Full-time equivalent staffing

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	115.00	35.8%	528,160
Fire	68.00	21.2%	312,303
Public Utilities			
Water	19.44	6.1%	89,282
Sewer	15.72	4.9%	72,197
Solid Waste	1.00	0.3%	4,593
Building & Safety	19.00	5.9%	87,261
Recreation	15.75	4.9%	72,335
Public Works	35.98	11.2%	165,245
Engineering	17.00	5.3%	78,076
Planning & Neighborhood Services	14.00	4.4%	64,298
Total Direct Cost Programs	320.89	100%	1,473,751

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	General Liability
Budget	649,267
Base of Allocation	Full-time equivalent staffing

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	115.00	35.8%	232,683
Fire	68.00	21.2%	137,587
Public Utilities			
Water	19.44	6.1%	39,334
Sewer	15.72	4.9%	31,807
Solid Waste	1.00	0.3%	2,023
Building & Safety	19.00	5.9%	38,443
Recreation	15.75	4.9%	31,867
Public Works	35.98	11.2%	72,799
Engineering	17.00	5.3%	34,397
Planning & Neighborhood Services	14.00	4.4%	28,327
Total Direct Cost Programs	320.89	100%	649,267

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Financial Services
Budget	3,685,967
Base of Allocation	Operating budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	\$ 32,456,231	27.3%	1,006,443
Fire	22,812,870	19.2%	707,410
Public Utilities			
Water	26,013,879	21.9%	806,671
Sewer	14,616,594	12.3%	453,250
Solid Waste	386,455	0.3%	11,984
Building & Safety	5,170,416	4.3%	160,331
Recreation	5,043,486	4.2%	156,395
Public Works	6,385,610	5.4%	198,013
Engineering	2,390,081	2.0%	74,115
Planning & Neighborhood Services	3,591,085	3.0%	111,357
Total Direct Cost Programs	\$ 118,866,706	100%	3,685,967

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program

Budget

Base of Allocation

Information Technology - Citywide Support

2,999,088

Full-time equivalent staffing

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	115.00	35.8%	1,074,808
Fire	68.00	21.2%	635,539
Public Utilities			
Water	19.44	6.1%	181,689
Sewer	15.72	4.9%	146,922
Solid Waste	1.00	0.3%	9,346
Building & Safety	19.00	5.9%	177,577
Recreation	15.75	4.9%	147,202
Public Works	35.98	11.2%	336,275
Engineering	17.00	5.3%	158,885
Planning & Neighborhood Services	14.00	4.4%	130,846
Total Direct Cost Programs	320.89	100%	2,999,088

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program

Budget

Base of Allocation

Information Technology - Telephones

120,364

Assigned number of phones

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	80	25.6%	30,863
Fire	74	23.7%	28,548
Public Utilities			
Water	19	6.2%	7,500
Sewer	16	5.0%	6,064
Solid Waste	1	0.3%	386
Building & Safety	28	9.0%	10,802
Recreation	37	11.9%	14,274
Public Works	17	5.4%	6,497
Engineering	18	5.8%	6,944
Planning & Neighborhood Services	22	7.1%	8,487
Total Direct Cost Programs	312	100%	120,364

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Information Technology - Cell Phones
Budget	55,000
Base of Allocation	Assigned cell phones

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	74	24.9%	13,704
Fire	73	24.6%	13,519
Public Utilities			
Water	19	6.5%	3,600
Sewer	16	5.3%	2,911
Solid Waste	1	0.3%	185
Building & Safety	32	10.8%	5,926
Recreation	11	3.7%	2,037
Public Works	43	14.4%	7,933
Engineering	14	4.7%	2,593
Planning & Neighborhood Services	14	4.7%	2,593
Total Direct Cost Programs	297	100%	55,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Retiree Medical Reserve and Other Non-Department Salaries & Benefits
Budget	2,883,100
Base of Allocation	Operating budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	\$ 32,456,231	27.3%	787,223
Fire	22,812,870	19.2%	553,324
Public Utilities			
Water	26,013,879	21.9%	630,964
Sewer	14,616,594	12.3%	354,524
Solid Waste	386,455	0.3%	9,373
Building & Safety	5,170,416	4.3%	125,408
Recreation	5,043,486	4.2%	122,329
Public Works	6,385,610	5.4%	154,882
Engineering	2,390,081	2.0%	57,971
Planning & Neighborhood Services	3,591,085	3.0%	87,101
Total Direct Cost Programs	\$ 118,866,706	100%	2,883,100

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program

Budget

Base of Allocation

Leave Cashout

650,000

Based on actual experience

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	\$ 1,073,209	45.8%	297,832
Fire	824,230	35.2%	228,737
Public Utilities			
Water	149,734	6.4%	41,554
Sewer	111,698	4.8%	30,998
Solid Waste			
Building & Safety	10,881	0.5%	3,020
Recreation	36,025	1.5%	9,997
Public Works	95,365	4.1%	26,465
Engineering	40,156	1.7%	11,144
Planning & Neighborhood Services	913	0.0%	253
Total Direct Cost Programs	\$ 2,342,211	100%	650,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program

Budget

Base of Allocation

Audit Fees

79,000

Operating budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	\$ 32,456,231	27.3%	21,571
Fire	22,812,870	19.2%	15,162
Public Utilities			
Water	26,013,879	21.9%	17,289
Sewer	14,616,594	12.3%	9,714
Solid Waste	386,455	0.3%	257
Building & Safety	5,170,416	4.3%	3,436
Recreation	5,043,486	4.2%	3,352
Public Works	6,385,610	5.4%	4,244
Engineering	2,390,081	2.0%	1,588
Planning & Neighborhood Services	3,591,085	3.0%	2,387
Total Direct Cost Programs	\$ 118,866,706	100%	79,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program

Budget

Base of Allocation

Uncollectible Accounts/Collection Fee

51,000

Based on prior three fiscal years actual experience

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	\$ 15,334	4.7%	2,387
Fire	2,032	0.6%	316
Public Utilities			
Water	50,842	15.5%	7,914
Sewer	48,622	14.8%	7,568
Solid Waste	8,663	2.6%	1,348
Building & Safety	15	0.0%	2
Recreation	1,611	0.5%	251
Public Works	8,652	2.6%	1,347
Engineering	8,626	2.6%	1,343
Planning & Neighborhood Services	183,257	55.9%	28,524
Total Direct Cost Programs	\$ 327,655	100%	51,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Contingent Reserve
Budget	900,000
Base of Allocation	Operating budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	\$ 32,456,231	27.3%	245,743
Fire	22,812,870	19.2%	172,728
Public Utilities			
Water	26,013,879	21.9%	196,964
Sewer	14,616,594	12.3%	110,670
Solid Waste	386,455	0.3%	2,926
Building & Safety	5,170,416	4.3%	39,148
Recreation	5,043,486	4.2%	38,187
Public Works	6,385,610	5.4%	48,349
Engineering	2,390,081	2.0%	18,097
Planning & Neighborhood Services	3,591,085	3.0%	27,190
Total Direct Cost Programs	\$ 118,866,706	100%	900,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Contractual Services
Budget	287,100
Base of Allocation	Operating budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	\$ 32,456,231	27.3%	78,392
Fire	22,812,870	19.2%	55,100
Public Utilities			
Water	26,013,879	21.9%	62,832
Sewer	14,616,594	12.3%	35,304
Solid Waste	386,455	0.3%	933
Building & Safety	5,170,416	4.3%	12,488
Recreation	5,043,486	4.2%	12,182
Public Works	6,385,610	5.4%	15,423
Engineering	2,390,081	2.0%	5,773
Planning & Neighborhood Services	3,591,085	3.0%	8,674
Total Direct Cost Programs	\$ 118,866,706	100%	287,100

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program
Budget
Base of Allocation

Facilities Maintenance 2,753,296 Assigned square footage
--

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	59,636	21.6%	595,591
Fire	42,181	15.3%	421,266
Public Utilities			
Water	22,833	8.3%	228,037
Sewer	13,869	5.0%	138,514
Solid Waste	432	0.2%	4,311
Building & Safety	3,950	1.4%	39,449
Recreation	97,182	35.3%	970,567
Public Works	23,434	8.5%	234,033
Engineering	7,338	2.7%	73,289
Planning & Neighborhood Services	4,830	1.8%	48,238
Total Direct Cost Programs	275,685	100%	2,753,296

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program
Budget
Base of Allocation

Utilities
2,640,200
Assigned square footage

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	59,636	21.6%	571,126
Fire	42,181	15.3%	403,962
Public Utilities			
Water	22,833	8.3%	218,670
Sewer	13,869	5.0%	132,825
Solid Waste	432	0.2%	4,134
Building & Safety	3,950	1.4%	37,829
Recreation	97,182	35.3%	930,700
Public Works	23,434	8.5%	224,420
Engineering	7,338	2.7%	70,278
Planning & Neighborhood Services	4,830	1.8%	46,256
Total Direct Cost Programs	275,685	100%	2,640,200

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program
Budget
Base of Allocation

Building Occupancy - Indirect
1,479,632
Full-time equivalent staffing

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police	115.00	35.8%	530,268
Fire	68.00	21.2%	313,550
Public Utilities			
Water	19.44	6.1%	89,638
Sewer	15.72	4.9%	72,485
Solid Waste	1.00	0.3%	4,611
Building & Safety	19.00	5.9%	87,610
Recreation	15.75	4.9%	72,624
Public Works	35.98	11.2%	165,905
Engineering	17.00	5.3%	78,387
Planning & Neighborhood Services	14.00	4.4%	64,554
Total Direct Cost Programs	320.89	100%	1,479,632

HOURLY LABOR RATES - POLICE

	Annual Salary ¹	Paid Benefit Rate	Total Compensation	Services & Supplies Per FTE	Total Cost Per FTE	Chargeable Hours ³	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
								Citywide	Department	
Operations										
Patrol Officer	126,174	74.0%	219,503	19,632	239,135	1,848	129.40	23.0%	32.3%	210.52
Police Officer	148,493	74.0%	258,331	19,632	277,963	1,848	150.41	23.0%	32.3%	244.71
Police Sergeant	190,921	74.0%	332,142	19,632	351,774	1,848	190.35	23.0%	32.3%	309.69
Police Lieutenant	221,326	74.0%	385,037	19,632	404,669	1,848	218.98	23.0%	32.3%	356.25
Support										
Chief of Police	242,256	70.1%	412,025	19,632	431,657	1,744	247.51	23.0%		304.44
Assistant Chief of Police	232,256	70.1%	395,017	19,632	414,649	1,744	237.76	23.0%		292.44
Police Captain	222,646	70.1%	378,673	19,632	398,305	1,744	228.39	23.0%		280.91
Communication Dispatch Supervisor	137,692	64.7%	226,756	19,632	246,388	1,848	133.33	23.0%		163.99
Communication Dispatcher	121,802	64.7%	200,588	19,632	220,220	1,848	119.17	23.0%		146.57
Crime Analyst	106,562	64.7%	175,490	19,632	195,122	1,848	105.59	23.0%		129.87
Police Evidence Technician	101,658	64.7%	167,414	19,632	187,046	1,744	107.25	23.0%		131.92
Police Support Services Manager	131,018	64.7%	215,765	19,632	235,397	1,744	134.98	23.0%		166.02
Police Clerk Supervisor	107,027	64.7%	176,256	19,632	195,888	1,744	112.32	23.0%		138.15
Police Clerk	93,198	64.7%	153,482	19,632	173,114	1,744	99.26	23.0%		122.09
Executive Secretary	98,080	70.0%	166,747	19,632	186,379	1,744	106.87	23.0%		131.45
Office Specialist	75,784	70.0%	128,841	19,632	148,473	1,744	85.13	23.0%		104.71

Chargeable Hours	
Total Hours	2,080
Non-Chargeable Hours	
Training	(16)
Vacations ²	(168)
Sick (12 days @ 50% usage)	(48)
Holidays ³ (13 days)	(104)
Total Chargeable Hours	1,744

Paid Benefit Rate	Sworn	Operations	Management	Office
PERS	48.435%	37.633%	48.435%	37.633%
Medicare	1.5%	1.5%	1.5%	1.5%
Group Insurance	14.6%	20.1%	10.7%	25.4%
Retiree Medical Reserve	5.0%	5.0%	5.0%	5.0%
Worker's Compensation	4.5%	0.5%	4.5%	0.5%
Total Paid Benefit Rate	74.0%	64.7%	70.1%	70.0%

Indirect Cost Allocation	Amount	Percent
Citywide Indirect Costs (% per ClearSource Exhibit 9B)	6,547,974	23.0%
Operations		
Salaries and Benefits	22,869,353	
Supplies and Contractual Services	1,668,726	
Total Operations	24,538,079	
Support ⁴		
Salaries and Benefits	7,365,313	
Supplies and Contractual Services	552,839	
Total Support	7,918,152	32.3%
Total Program Costs	32,456,231	-

Services & Supplies	
Total Budgeted	2,221,565
Total Funded FT	113
Services & Supplies Per FTE	19,632

NOTE:

^{1, 3} Annual salary amount includes Supplemental Pay such as longevity ranging from 3% to 15.1% over base pay and educational incentive of 5% or 7.5% for employees that hold POST certificates. Uniform Allowance of \$1,350, Holiday in Lieu pay of 6% for employees that do not have City holiday leave, Motorcycle and SWAT each at 5% over base pay are also included in the annual salary amount.

² Vacation accrual rate varies depending on years of service. As of 7/1/15, average vacation hours of Police was 168 hours.

⁴ Based on workload analysis, allocate 21% Communication Dispatch to Fire Department.

HOURLY LABOR RATES - FIRE

	Annual Salary ¹	Paid Benefit Rate	Total Compensation	Services & Supplies Per FTE	Total Cost Per FTE	Chargeable Hours ⁴	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
								Citywide	Department	
Operations										
Firefighter	129,222	71.2%	221,248	47,796	269,044	1,800	149.47	24.0%	23.6%	229.12
Firefighter/Paramedic	140,719	71.2%	240,932	47,796	288,729	1,800	160.40	24.0%	23.6%	245.88
Fire Engineer	141,859	71.2%	242,884	47,796	290,681	1,800	161.49	24.0%	23.6%	247.54
Fire Engineer/Paramedic	153,563	71.2%	262,923	47,796	310,720	1,800	172.62	24.0%	23.6%	264.61
Fire Captain	159,632	71.2%	273,314	47,796	321,111	1,800	178.39	24.0%	23.6%	273.46
Fire Battalion Chief - 56 hr	201,446	71.2%	344,906	47,796	392,703	1,800	218.17	24.0%	23.6%	334.42
Fire Battalion Chief - 40 hr	161,000	71.2%	275,657	47,796	323,453	1,800	179.70	24.0%	23.6%	275.45
Hazardous Materials Inspector	148,996	71.2%	255,104	11,232	266,335	1,744	152.72	24.0%	23.6%	234.09
Fire Protection Engineer	166,258	71.2%	284,659	11,232	295,891	1,744	169.66	24.0%	23.6%	260.07
Fire Prevention Inspector	145,402	71.2%	248,950	11,232	260,182	1,744	149.19	24.0%	23.6%	228.68
Support										
Fire Chief	236,792	69.4%	401,092	47,796	448,888	1,744	257.39	24.0%		319.16
Deputy Fire Chief	222,286	69.4%	376,520	47,796	424,317	1,744	243.30	24.0%		301.69
Deputy Fire Chief - Inspection	222,286	69.4%	376,520	11,232	387,752	1,744	222.33	24.0%		275.70
Chief Fire Enforcement Officer	178,586	69.4%	302,499	11,232	313,731	1,744	179.89	24.0%		223.07
Assistant Fire Marshal	190,152	69.4%	322,090	11,232	333,322	1,744	191.12	24.0%		236.99
Emergency Services Coordinator	134,907	64.8%	222,366	47,796	270,163	1,744	154.91	24.0%		192.09
Administrative Analyst	105,330	64.8%	173,615	47,796	221,411	1,744	126.96	24.0%		157.43
Office Specialist	75,784	64.8%	124,914	47,796	172,711	1,744	99.03	24.0%		122.80

Chargeable Hours	56 hours/week	40 hours/week
Total Hours	2,912	2,080
Non-Chargeable Hours		
Training	(24)	(16)
Vacations ²	(224)	(168)
Sick ³ (@ 50% usage)	(144)	(48)
Holidays ⁴ (13 days)		(104)
Total Chargeable Hours	2,520	1,744

Paid Benefit Rate	Operations	Management	Office
PERS	45.4%	48.435%	37.633%
Medicare	1.5%	1.5%	1.5%
Group Insurance	15.3%	10.5%	20.2%
Retiree Medical Reserve	5.0%	5.0%	5.0%
Worker's Compensation	4.0%	4.0%	0.5%
Total Paid Benefit Rate	71.2%	69.4%	64.8%

Indirect Cost Allocation	Amount	Percent
Citywide Indirect Costs (% per ClearSource Exhibit 9B)	4,411,433	24.0%
Operations		
Salaries and Benefits	15,526,714	
Supplies and Contractual Services	2,927,521	
Total Operations	18,454,235	
Support ⁵		
Salaries and Benefits	4,268,782	
Supplies and Contractual Services	89,853	
Total Support	4,358,636	23.6%
Total Program Costs	22,812,870	-

Services & Supplies	Firefighters	Inspectors & Support
Total Budgeted	2,860,131	157,243
Total Funded FTE	59.8	14.0
Services & Supplies Per FTE	47,796	11,232

NOTE:

^{1,4} Annual salary amount includes Supplemental Pay such as longevity ranging from 3% to 15.1% over base pay and incentive payment for paramedic. Uniform Allowance of \$1,000 and Holiday in Lieu pay of 6% over base pay for employees that do not have City holiday leave are also included in the annual salary amount. For 56 hours/week employees, hourly rates are converted to 40 hours/week.

² Vacation accrual rate varies depending on years of service. As of 7/1/15, average vacation hours for 56 hours/week employees was 224 hours and 168 hours for 40 hours/week employees.

³ 24-hour shift per month for 56 hours/week employees and 12 days annually for 40 hours/week employees.

⁵ Based on workload analysis, 24% of Police's Communication Dispatch allocated to Fire Department.

HOURLY LABOR RATES - BUILDING AND SAFETY

	Annual Salary ¹	Paid Benefit Rate	Total Compensation	Services & Supplies Per FTE	Total Cost Per FTE	Chargeable Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
								Citywide	Department	
Operations										
Senior Building Inspector	127,857	64.3%	210,046	14,848	224,893	1,744	128.95	25.0%	11.5%	179.67
Electrical Building Inspector	116,316	64.3%	191,086	14,848	205,934	1,744	118.08	25.0%	11.5%	164.52
Building/NP Inspector	112,654	64.3%	185,070	14,848	199,918	1,744	114.63	25.0%	11.5%	159.71
Building Inspection Manager	142,912	64.3%	234,778	14,848	249,626	1,744	143.13	25.0%	11.5%	199.43
Plan Checker	114,554	64.3%	188,191	14,848	203,039	1,744	116.42	25.0%	11.5%	162.21
Plan Check Engineer	135,763	64.3%	223,034	14,848	237,881	1,744	136.40	25.0%	11.5%	190.04
Senior Plan Check Engineer	147,504	64.3%	242,322	14,848	257,170	1,744	147.46	25.0%	11.5%	205.45
Building Permit Technician	83,832	64.3%	137,721	14,848	152,568	1,744	87.48	25.0%	11.5%	121.89
Permit Center Manager ³										
Support										
Building and Housing Director	220,371	58.2%	348,674	14,848	363,522	1,744	208.44	25.0%		260.55
Chief Building Official	190,050	58.2%	300,700	14,848	315,548	1,744	180.93	25.0%		226.17
Office Specialist	75,784	78.9%	135,574	14,848	150,421	1,744	86.25	25.0%		107.81
Office Assistant	66,016	78.9%	118,099	14,848	132,947	1,744	76.23	25.0%		95.29

Chargeable Hours	
Total Hours	2,080
Non-Chargeable Hours	
Training	(16)
Vacations ²	(168)
Sick (12 days @ 50% usage)	(48)
Holidays	(104)
Total Chargeable Hours	1,744

Paid Benefit Rate	Operations	Management	Support
PERS	37.633%	37.633%	37.633%
Medicare	1.5%	1.5%	1.5%
Group Insurance	19.7%	13.6%	34.3%
Retiree Medical Reserve	5.0%	5.0%	5.0%
Worker's Compensation	0.5%	0.5%	0.5%
Total Paid Benefit Rate	64.3%	58.2%	78.9%

Indirect Cost Allocation	Amount	Percent
Citywide Indirect Costs (% per ClearSource Exhibit 9B)	1,209,559	25.0%
Operations		
Salaries and Benefits	4,415,975	
Supplies and Contractual Services	222,717	
Total Operations	4,638,692	
Support		
Salaries and Benefits	487,180	
Supplies and Contractual Services	44,543	
Total Support	531,723	11.5%
Total Program Costs	5,170,416	

Services & Supplies	
Total Budgeted	267,261
Total Funded FTE	18
Services & Supplies Per FTE	14,848

NOTE:

¹ Annual salary amount includes Bilingual premium of 2.5% over base pay and \$900/year in deferred compensation contribution for employees that qualified.

² Vacation accrual rate varies depending on years of service. As of 7/1/15, average vacation hours of Building and Safety was 168 hours.

³ Based on workload analysis, 20% of Permit Center Manager is for Operation Support. Removed in Fiscal Year 2018-2019

HOURLY LABOR RATES - PUBLIC WORKS

	Annual Salary ¹	Paid Benefit Rate	Total Compensation	Services & Supplies Per FTE	Total Cost Per FTE	Chargeable Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
								Citywide	Department	
Operations										
Senior Public Works Lead	118,402	71.7%	203,351	22,414	225,764	1,598	141.32	50.0%	22.6%	259.89
Maintenance Worker I	69,285	71.7%	118,994	22,414	141,408	1,598	88.52	50.0%	22.6%	162.78
Maintenance Worker II	79,188	71.7%	136,002	22,414	158,416	1,598	99.16	50.0%	22.6%	182.36
Maintenance Worker III	93,908	71.7%	161,283	22,414	183,697	1,598	114.99	50.0%	22.6%	211.47
Equipment Maintenance Worker II	101,194	71.7%	173,797	22,414	196,210	1,598	122.82	50.0%	22.6%	225.87
Equipment Maintenance Worker III	113,592	71.7%	195,090	22,414	217,503	1,598	136.15	50.0%	22.6%	250.38
Fleet Maintenance Worker II	95,596	71.7%	164,182	22,414	186,596	1,598	116.80	50.0%	22.6%	214.80
Fleet Maintenance Worker III	108,586	71.7%	186,492	22,414	208,906	1,598	130.77	50.0%	22.6%	240.49
Maintenance Custodian II	73,574	71.7%	126,360	22,414	148,774	1,598	93.13	50.0%	22.6%	171.26
Maintenance Custodian III	76,990	71.7%	132,227	22,414	154,641	1,598	96.80	50.0%	22.6%	178.02
Assistant Water Operator	102,024	71.7%	175,222	22,414	197,636	1,598	123.71	50.0%	22.6%	227.51
Water System Operator	105,560	71.7%	181,295	22,414	203,709	1,598	127.52	50.0%	22.6%	234.50
Environmental & Reg Compliance	130,368	71.7%	223,902	22,414	246,315	1,598	154.19	50.0%	22.6%	283.55
Principal Civil Engineer	159,212	71.7%	273,440	22,414	295,854	1,598	185.20	50.0%	22.6%	340.58
Assistant Civil Engineer	113,260	71.7%	194,519	22,414	216,933	1,598	135.79	50.0%	22.6%	249.73
Engineering Aide	90,069	71.7%	154,690	22,414	177,104	1,598	110.86	50.0%	22.6%	203.88
Support										
Public Works Director	220,000	58.3%	348,203	22,414	370,616	1,744	212.50	50.0%		318.75
Deputy Public Works Director	189,000	58.3%	299,138	22,414	321,552	1,744	184.37	50.0%		276.55
Public Works Manager	146,727	58.3%	232,231	22,414	254,644	1,744	146.01	50.0%		219.01
Senior Administrative Analyst	130,651	69.0%	220,842	22,414	243,256	1,744	139.48	50.0%		209.21
Administrative Analyst I	102,171	69.0%	172,702	22,414	195,115	1,744	111.87	50.0%		167.81
Administrative Analyst II	112,733	69.0%	190,555	22,414	212,968	1,744	122.11	50.0%		183.17
Office Specialist	75,784	69.0%	128,099	22,414	150,513	1,744	86.30	50.0%		129.45
Office Assistant II	66,016	69.0%	111,588	22,414	134,002	1,744	76.83	50.0%		115.25

Chargeable Hours	40 hour/week	37.5 hour/week
Total Hours	2,080	1,950
Non-Chargeable Hours		
Training	(16)	(15)
Vacations ²	(168)	(195)
Sick ³ (@ 50% usage)	(48)	(45)
Holidays	(104)	(98)
Total Chargeable Hours	1,744	1,598

Indirect Cost Allocation	Amount	Percent
Citywide Indirect Costs (% per ClearSource Exhibit 9B)	2,367,059	50.0%
Operations		
Salaries and Benefits	3,930,874	
Supplies and Contractual Services	1,277,582	
Total Operations	5,208,456	
Support		
Salaries and Benefits	930,603	
Supplies and Contractual Services	246,551	
Total Support	1,177,154	22.6%
Total Program Costs	6,385,610	

Paid Benefit Rate	Operations	Management	Office
PERS	37.633%	37.633%	37.633%
Medicare	1.5%	1.5%	1.5%
Group Insurance	25.2%	13.7%	24.4%
Retiree Medical Reserve	5.0%	5.0%	5.0%
Worker's Compensation	2.5%	0.5%	0.5%
Total Paid Benefit Rate	71.7%	58.3%	69.0%

Services & Supplies	
Total Budgeted ⁴	1,524,133
Total Funded FTE	68
Services & Supplies Per FTE	22,414

NOTE:

¹ Annual salary amount includes Supplemental Pay such as longevity ranging from 0.5% to 1.5% over base pay and incentive payment of 4% for special certificates/licenses. Bilingual premium of 2.5% over base pay and \$900/year in deferred compensation contribution for employees that qualified are also included.

² Vacation accrual rate varies depending on years of service. As of 7/1/15, average vacation hours for 40 hours/week employees was 168 hours and 195 hours for 37.5 hours/week employees.

³ 3.46 hours biweekly for 37.5 hours/week employees and 3.69 hours for 40 hours/week employees.

⁴ Excludes 1) outsourced maintenance services; 2) direct charges to LLM, CFD, Water and Sewer funds; and 3) Fleet and Facilities Maintenance costs have been allocated and accounted for in respective direct cost programs and Citywide Indirect Costs.

HOURLY LABOR RATES - ENGINEERING

	Annual Salary ¹	Paid Benefit Rate	Total Compensation	Services & Supplies Per FTE	Total Cost Per FTE	Chargeable Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
								Citywide	Department	
Operations										
Engineering Aide	91,582	64.2%	150,340	12,622	162,962	1,744	93.44	33.0%	31.9%	163.92
Engineering Permit Technician	79,616	64.2%	130,697	12,622	143,319	1,744	82.18	33.0%	31.9%	144.16
Assistant Civil Engineer	110,862	64.2%	181,990	12,622	194,612	1,744	111.59	33.0%	31.9%	195.75
Associate Civil Engineer	128,759	64.2%	211,369	12,622	223,991	1,744	128.44	33.0%	31.9%	225.30
Assistant Transportation Planner	100,458	64.2%	164,911	12,622	177,533	1,744	101.80	33.0%	31.9%	178.57
Traffic Engineer	150,250	64.2%	246,649	12,622	259,271	1,744	148.66	33.0%	31.9%	260.79
Transportation and Traffic Manager	161,900	64.2%	265,773	12,622	278,395	1,744	159.63	33.0%	31.9%	280.03
Principal Civil Engineer	159,212	64.2%	261,361	12,622	273,983	1,744	157.10	33.0%	31.9%	275.59
Junior Civil Engineer	103,863	64.2%	170,500	12,622	183,122	1,744	105.00	33.0%	31.9%	184.19
Senior Public Works Inspector	127,857	64.2%	209,889	12,622	222,511	1,744	127.59	33.0%	31.9%	223.81
Public Works Inspector	105,588	64.2%	173,332	12,622	185,954	1,744	106.63	33.0%	31.9%	187.04
Support										
City Engineer	213,979	57.4%	336,810	12,622	349,432	1,744	200.36	33.0%		266.48
Assistant City Engineer	190,328	57.4%	299,583	12,622	312,205	1,744	179.02	33.0%		238.09
CIP Manager	167,686	57.4%	263,943	12,622	276,565	1,744	158.58	33.0%		210.91
Public Information Specialist	105,330	65.4%	174,215	12,622	186,837	1,744	107.13	33.0%		142.48
Administrative Analyst II	112,733	65.4%	186,460	12,622	199,082	1,744	114.15	33.0%		151.82
Executive Secretary	105,330	65.4%	174,215	12,622	186,837	1,744	107.13	33.0%		142.48
Secretary	91,908	65.4%	152,015	12,622	164,637	1,744	94.40	33.0%		125.55

Chargeable Hours	
Total Hours	2,080
Non-Chargeable Hours	
Training (16)	
Vacations ² (168)	
Sick (12 days @ 50% usage) (48)	
Holidays (104)	
Total Chargeable Hours	1,744

Paid Benefit Rate	Operations	Support	Office
PERS	37.633%	37.633%	37.633%
Medicare	1.5%	1.5%	1.5%
Group Insurance	19.6%	12.8%	20.8%
Retiree Medical Reserve	5.0%	5.0%	5.0%
Worker's Compensation	0.5%	0.5%	0.5%
Total Paid Benefit Rate	64.2%	57.4%	65.4%

Indirect Cost Allocation	Amount	Percent
Citywide Indirect Costs (% per ClearSource Exhibit 9B)	1,116,474	33.0%
Operations		
Salaries and Benefits	1,584,900	
Supplies and Contractual Services	227,196	
Total Operations	1,812,097	
Support ³		
Salaries and Benefits	514,874	
Supplies and Contractual Services	63,110	
Total Support	577,984	31.9%
Total Program Costs	2,390,081	

Services & Supplies	
Total Budgeted ³	290,307
Total Funded FTE	23.0
Services & Supplies Per FTE	12,622

NOTE:

¹ Annual salary amount includes deferred compensation contribution of \$900/year and Bilingual premium of 2.5% over base pay for employees that qualified.

² Vacation accrual rate varies depending on years of service. As of 7/1/15, average vacation hours of Engineering was 168 hours.

³ Excludes 1) contractual services for VTA; and 2) direct charges to LLMD, Water, Sewer and Solid Waste funds.

HOURLY LABOR RATES - PLANNING & NEIGHBORHOOD SERVICES

	Annual Salary ¹	Paid Benefit Rate	Total Compensation	Services & Supplies Per FTE	Total Cost Per FTE	Chargeable Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
								Citywide	Department	
Operations										
Assistant Planner	109,477	64.4%	180,009	42,678	222,687	1,784	124.82	36.0%	17.9%	200.23
Associate Planner	125,780	64.4%	206,815	42,678	249,493	1,784	139.85	36.0%	17.9%	224.33
Planning Manager	163,300	64.4%	268,508	42,678	311,186	1,784	174.43	36.0%	17.9%	279.80
Junior Planner	91,559	64.4%	150,547	42,678	193,225	1,784	108.31	36.0%	17.9%	173.74
Senior Planner	140,756	64.4%	231,440	42,678	274,117	1,744	157.18	36.0%	17.9%	252.12
Housing Authority Administrator	163,299	64.4%	268,506	42,678	311,184	1,744	178.43	36.0%	17.9%	286.21
Housing & Neighborhood Specialist	87,342	64.4%	143,613	42,678	186,291	1,784	104.42	36.0%	17.9%	167.50
Sr. Code Enforcement Officer	116,208	64.4%	191,076	42,678	233,754	1,784	131.03	36.0%	17.9%	210.18
Housing & Neighborhood Svcs Manager	165,051	64.4%	271,387	42,678	314,065	1,744	180.08	36.0%	17.9%	288.86
Support										
Planning & Neighborhood Svcs Director	213,978	55.1%	331,852	42,678	374,530	1,744	214.75	36.0%		292.06
Secretary	91,908	69.0%	155,359	42,678	198,037	1,784	111.01	36.0%		150.97

Chargeable Hours	Non-Exempt	Exempt
Total Hours	2,080	2,080
Non-Chargeable Hours		
Training	(16)	(16)
Vacations ²	(128)	(168)
Sick (12 days @ 50% usage)	(48)	(48)
Holidays	(104)	(104)
Total Chargeable Hours	1,784	1,744

Paid Benefit Rate	Operations	Management	Office
PERS	37.633%	37.633%	37.633%
Medicare	1.5%	1.5%	1.5%
Group Insurance	19.8%	10.5%	24.5%
Retiree Medical Reserve	5.0%	5.0%	5.0%
Worker's Compensation	0.5%	0.5%	0.5%
Total Paid Benefit Rate	64.4%	55.1%	69.0%

Indirect Cost Allocation	Amount	Percent
Citywide Indirect Costs (% per ClearSource Exhibit 9B)	1,599,990	36.0%
Operations		
Salaries and Benefits	2,489,879	
Supplies and Contractual Services	554,812	
Total Operations	3,044,691	
Support		
Salaries and Benefits	461,038	
Supplies and Contractual Services	85,356	
Total Support	546,394	17.9%
Total Program Costs	3,591,085	

Services & Supplies	
Total Budgeted ³	640,168
Total Funded FTE	15
Services & Supplies Per FTE	42,678

NOTE:

¹ Annual salary amount includes deferred compensation contribution of \$900/year and Bilingual premium of 2.5% over base pay for employees that qualified.

² Vacation accrual rate varies depending on years of service. As of 7/1/15, average vacation hours of Planning & Neighborhood Services was 168 hours for Exempt and 128 hours for Non-exempt.

³ Excludes CDBG grants and loans and contract with City of San Jose for animal control services.

HOURLY LABOR RATES - RECREATION SERVICES

	Annual Salary ¹	Paid Benefit Rate	Total Compensation	Services & Supplies Per FTE	Total Cost Per FTE	Chargeable Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
								Citywide	Department	
Operations										
Recreation Services Asst I	39,381	74.1%	68,555	20,706	89,262	1,744	51.18	62.0%	22.9%	101.88
Recreation Services Asst II	46,592	74.1%	81,108	20,706	101,815	1,744	58.38	62.0%	22.9%	116.20
Recreation Services Asst III	53,418	74.1%	92,991	20,706	113,698	1,744	65.19	62.0%	22.9%	129.77
Recreation Services Asst IV	59,586	74.1%	103,729	20,706	124,435	1,744	71.35	62.0%	22.9%	142.02
Public Services Assistant I	66,094	74.1%	115,058	20,706	135,764	1,744	77.85	62.0%	22.9%	154.95
Public Services Assistant II	75,784	74.1%	131,927	20,706	152,633	1,744	87.52	62.0%	22.9%	174.21
Sr. Public Services Assistant	84,166	74.1%	146,518	20,706	167,225	1,744	95.89	62.0%	22.9%	190.86
Case Manager	70,835	74.1%	123,311	20,706	144,018	1,744	82.58	62.0%	22.9%	164.37
Program Coordinator	89,276	74.1%	155,414	20,706	176,120	1,744	100.99	62.0%	22.9%	201.01
Recreation Services Supervisor ⁴	115,754	67.4%	193,757	20,706	214,464	1,744	122.97	62.0%		199.22
Support										
Marketing Coordinator	88,403	67.4%	147,975	20,706	168,682	1,744	96.72	62.0%		156.69
Recreation Services Supervisor ⁴	115,754	67.4%	193,757	20,706	214,464	1,744	122.97	62.0%		199.22
Recreation Services Manager	128,951	56.1%	201,262	20,706	221,968	1,744	127.28	62.0%		206.19
Community Services Engagement and Inclusion Administrator	173,100	56.1%	270,168	20,706	290,874	1,744	166.79	62.0%		270.19
Director of Recreation and Community Services	216,254	56.1%	337,521	20,706	358,227	1,744	205.41	62.0%		332.76

Chargeable Hours	
Total Hours	2,080
Non-Chargeable Hours	
Training	(16)
Vacations ²	(168)
Sick (12 days @ 50% usage)	(48)
Holidays	(104)
Total Chargeable Hours	1,744

Indirect Cost Allocation		Amount	Percent
Citywide Indirect Costs (% per ClearSource Exhibit 9B)		3,049,499	62.0%
Operations			
Salaries and Benefits		3,171,798	
Supplies and Contractual Services		279,537	
Total Operations		3,451,335	
Support ⁴			
Salaries and Benefits		716,837	
Supplies and Contractual Services		72,472	
Total Support		789,309	22.9%
Total Program Costs		4,240,644	

Paid Benefit Rate	Operations	Support	Management
PERS	37.633%	37.633%	37.633%
Medicare	1.5%	1.5%	1.5%
Group Insurance	29.0%	22.8%	11.5%
Retiree Medical Reserve	5.0%	5.0%	5.0%
Worker's Compensation	1.0%	0.5%	0.5%
Total Paid Benefit Rate	74.1%	67.4%	56.1%

Services & Supplies	
Total Budgeted ³	352,009
Total Funded FTE	17
Services & Supplies Per FTE	20,706

NOTE:

- ¹ Annual salary amount includes deferred compensation contribution of \$900/year and Bilingual premium of 2.5% over base pay for employees that qualified.
- ² Vacation accrual rate varies depending on years of service. As of 7/1/15, average vacation hours of Recreation Services was 168 hours.
- ³ Excludes Nutrition Meals for seniors, instructor fees for classes, and Pre-K Enrichment Programs.
- ⁴ Based on workload analysis, 50% of Recreation Services Supervisor is for Operation Support.

HOURLY LABOR RATES - GENERAL GOVERNMENT

	Annual Salary ¹	Paid Benefit Rate	Total Compensation	Total Cost Per FTE	Chargeable Hours	Hourly Rate	Citywide Indir Cost Rate (%) per ClearSource	Hourly Billing Rate
Council Appointed								
City Manager	305,500	58.9%	485,562	485,562	1,744	278.42	19.6%	332.99
General and Administration								
Assistant City Manager	245,900	56.0%	383,484	383,484	1,744	219.89	19.6%	262.99
Deputy City Manager	206,615	56.0%	322,219	322,219	1,744	184.76	19.6%	220.97
City Clerk	182,519	56.0%	284,641	284,641	1,744	163.21	19.6%	195.20
Director of Financial Services	221,310	56.0%	345,136	345,136	1,744	197.90	19.6%	236.69
Director of Human Resources	213,704	56.0%	333,274	333,274	1,744	191.10	19.6%	228.55
Director of Information Services	210,900	56.0%	328,901	328,901	1,744	188.59	19.6%	225.55
Economic Development Manager	196,900	56.0%	307,068	307,068	1,744	176.07	19.6%	210.58
Assistant Director of Finance	182,511	56.0%	284,628	284,628	1,744	163.20	19.6%	195.19
Accountant	105,406	69.1%	178,249	178,249	1,744	102.21	19.6%	122.24
Accounting Technician	83,275	69.1%	140,824	140,824	1,744	80.75	19.6%	96.57
Budget Manager	132,276	69.1%	223,688	223,688	1,744	128.26	19.6%	153.40
Buyer	101,252	69.1%	171,224	171,224	1,744	98.18	19.6%	117.42
Customer Services Supervisor	117,990	69.1%	199,530	199,530	1,744	114.41	19.6%	136.83
Deputy City Clerk	99,260	69.1%	167,856	167,856	1,744	96.25	19.6%	115.11
Desktop Technician	91,016	69.1%	153,915	153,915	1,744	88.25	19.6%	105.55
Economic Development Specialist	112,155	69.1%	189,662	189,662	1,744	108.75	19.6%	130.07
Economic Development Coordinator	120,901	69.1%	204,452	204,452	1,744	117.23	19.6%	140.21
Executive Secretary	107,128	69.1%	181,161	181,161	1,744	103.88	19.6%	124.24
Financial Analyst I	95,458	69.1%	161,426	161,426	1,744	92.56	19.6%	110.70
Fiscal Assistant I	68,977	69.1%	116,645	116,645	1,744	66.88	19.6%	79.99
Fiscal Assistant II	77,121	69.1%	130,417	130,417	1,744	74.78	19.6%	89.44
GIS Manager	153,375	69.1%	259,368	259,368	1,744	148.72	19.6%	177.87
Human Resources Analyst I	102,171	69.1%	172,778	172,778	1,744	99.07	19.6%	118.49
Human Resources Analyst II	112,733	69.1%	190,640	190,640	1,744	109.31	19.6%	130.74
Human Resources Assistant	67,513	69.1%	114,169	114,169	1,744	65.46	19.6%	78.30
Human Resources Technician	81,690	69.1%	138,144	138,144	1,744	79.21	19.6%	94.74
Office Assistant II	66,016	69.1%	111,638	111,638	1,744	64.01	19.6%	76.56
Office Specialist	76,533	69.1%	129,423	129,423	1,744	74.21	19.6%	88.76
Operations Manager	153,375	69.1%	259,368	259,368	1,744	148.72	19.6%	177.87
Payroll Specialist	80,876	69.1%	136,767	136,767	1,744	78.42	19.6%	93.79
Public Information Officer	161,900	69.1%	273,784	273,784	1,744	156.99	19.6%	187.76
Purchasing Agent	130,494	69.1%	220,675	220,675	1,744	126.53	19.6%	151.33
Senior Accountant	121,309	69.1%	205,142	205,142	1,744	117.63	19.6%	140.68
Senior Information Analyst/Developer	118,700	69.1%	200,730	200,730	1,744	115.10	19.6%	137.66
System Administrator	129,148	69.1%	218,399	218,399	1,744	125.23	19.6%	149.77
Telecommunications Manager	153,375	69.1%	259,368	259,368	1,744	148.72	19.6%	177.87
Video Media Specialist	105,330	69.1%	178,121	178,121	1,744	102.13	19.6%	122.15
Water Meter Reader II	67,684	69.1%	114,458	114,458	1,744	65.63	19.6%	78.49

Chargeable Hours		Paid Benefit Rate	Council Appointed	Management	Support
Total Hours	2,080	PERS	43.6%	37.633%	37.633%
Non-Chargeable Hours		Medicare	1.5%	1.5%	1.5%
Training (16)		Group Insurance	7.4%	11.4%	23.5%
Vacations ² (168)		Retiree Medical Reserve	6.0%	5.0%	6.0%
Sick (12 days @ 50% usage) (48)		Worker's Compensation	0.5%	0.5%	0.5%
Holidays (104)		Total Paid Benefit Rate	58.9%	56.0%	69.1%
Total Chargeable Hours	1,744	NOTE:			

¹ Annual salary amount includes deferred compensation contribution of \$900/year and Bilingual premium of 2.5% over base pay for employees that qualified.

² Vacation accrual rate varies depending on years of service. As of 7/1/15, average vacation hours was 168 hours.

FINAL REPORT | NOVEMBER 16, 2018

Central Services Full Cost Allocation Plan

For Fiscal Year 2018-2019

ClearSource Financial Consulting

TERRY MADSEN | PRINCIPAL CONSULTANT

tmadsen@clearsourcefinancial.com | 831.288.0608

7960 B Soquel Drive, Suite 363 | Aptos, California 95003

www.clearsourcefinancial.com

REPORTING

- 1 Transmittal
- 2 Executive Summary
- 4 Project Orientation
- 7 Central Services Cost Allocation Plan

TABLES

- 1 Allocable Indirect Cost Pools
- 2 Selected Allocation Bases
- 3 Summary Distribution of Citywide Indirect Costs
- 4 Potential Interfund Charges for Fiscal Year 2018-2019
- 5 Citywide Indirect Rate on Direct Labor Charges for Fiscal Year 2018-2019
- 6 Citywide Indirect Rate on Direct Expenditures for Fiscal Year 2018-2019

APPENDICES

- A Central Services Cost Allocation Plan for Fiscal Year 2018-2019
- B City Organization Charts
- C Technical Memorandum: Comparison to Previous Cost Allocation Plan

November 16, 2018

CITY OF MILPITAS

Finance Department
Attention: Will Fuentes, Director of Financial Services
455 East Calaveras Boulevard
Milpitas, California 95035
Via Email: wfuentes@ci.milpitas.ca.gov

Central Services Full Cost Allocation Plan for Fiscal Year 2018-2019

Dear Mr. Fuentes:

ClearSource Financial Consulting submits the following report describing the findings of our preparation of a Central Services Full Cost Allocation Plan for the City of Milpitas.

Please refer to the Executive Summary for the key findings that will support your budget management practices in Fiscal Year 2018-2019, while the balance of the report and its appendices provide the necessary documentation for application of those outcomes in the City's various methods of cost recovery. Additionally, we have prepared and attached a technical memorandum comparing the outcomes generated by ClearSource to the City's previously prepared cost allocation plan.

Thank you for the opportunity to serve the City on this topic. We are happy to continue discussion on this Full Cost Allocation Plan as the need arises or consult with you on additional topics.

Sincerely,



TERRY MADSEN, PRESIDENT | CLEARSOURCE FINANCIAL CONSULTING

PHONE NUMBER: 831.288.0608
EMAIL ADDRESS: tmadsen@clearsourcefinancial.com

EXECUTIVE SUMMARY

PROJECT

The City of Milpitas has completed development of a new **Central Services Full Cost Allocation Plan** for application in **Fiscal Year 2018-2019**. This type of project is focused on the costs of administrative, management, general governmental, and other support services within the municipal organization and how those costs relate to the array of direct services provided to the community. The plan yields overhead rates, charges, and other values that can represent or be applied to cost recovery opportunities for these central services. Currently, all of the central services considered for cost recovery in this plan reside in the General Fund.

FINDINGS

During the course of study, information was generated in detail and is discussed substantively throughout this report and appendices. However, outcomes of particular interest are highlighted below:

Citywide Indirect Rate for Central Services

For Fiscal Year 2018-2019, the **Citywide Indirect Rate for Central Services is 56.6% of salary expense**. This rate is applicable to direct charges of City personnel time to projects or programs for which recovery of Citywide central services is allowed, unrestricted by other agreement, and feasible. Simply put:

- ➡ For every dollar in salary charged to a program, 57-cents can be charged to recover Citywide overhead.

For direct services without charges of City personnel, overhead recovery is enabled through an alternate expression of the Citywide Indirect Rate. For Fiscal Year 2018-2019, the **Citywide Indirect Rate for Central Services is 19.6% of direct expenditures**. Simply put:

- ➡ For every dollar in direct program expense, 20-cents can be charged to recover Citywide overhead.

Interfund Charges for Central Services

For Fiscal Year 2018-2019, **potential reimbursement to the General Fund from City utility funds** for Central Services is as follows, with comparison to comparable charges calculated in the prior Cost Allocation Plans prepared for Fiscal Years 2018-2019 and 2017-2018:

POTENTIAL INTERFUND CHARGES FOR CENTRAL SERVICES				
Fund	Presented Plan for FY 2018-19	Prior Plans		
		FY 2018-19	FY 2017-18	
280 Solid Waste Services	\$ 99,748	\$ 286,244	\$ 247,696	
400 Water M & O Fund	\$ 2,705,884	\$ 3,162,936	\$ 2,593,705	
450 Sewer M & O Fund	\$ 1,544,274	\$ 2,006,252	\$ 1,684,501	

EXECUTIVE SUMMARY

It is critical to emphasize that the above outcomes are potential values only. Contractual arrangements and resource sufficiency in these funds may limit the full application of these outcomes in Fiscal Year 2018-2019. However, these outcomes may inform planning for subsequent fiscal years, including revision of underlying revenue sources and/or agreements to accommodate future recovery of Central Services expenditures in line with this Full Cost Allocation Plan.

Furthermore, as presented subsequently in the following report, this updated Central Services Full Cost Allocation Plan has generated allocated shares of indirect cost to all funds Citywide. **This Plan enables the City to determine whether interfund charges for central service to funds in addition to municipal utilities** is allowed, unrestricted by other agreement, and feasible.

Comparison to Prevailing Practices

Please refer to Attachment C for a discussion of the ways in which this Central Services Full Cost Allocation Plan compares to the City's prevailing plan and practices.

SCOPE OF STUDY

The City of Milpitas has completed an external review of prevailing practices and development of a new **Central Services Full Cost Allocation Plan**. ClearSource Financial Consulting has prepared this analysis at the start of Fiscal Year 2018-2019 and will be available to answer questions as the City proceeds in implementing findings as it chooses.

Key outcomes expected of the Central Services Full Cost Allocation Plan include the following:

- Citywide allocations of identified central services/indirect costs (e.g., total annual expenditures by direct service program)
- Annual interfund charge (maximum value) applicable to funds which reimburse the General Fund for these services, such as: Solid Waste, Water, and Sewer
- Composite Citywide indirect rate applicable to direct labor charges
- Composite Citywide indirect rate applicable to direct expenditures (e.g., capital projects)

APPLICATION OF STUDY OUTCOMES

The outcomes of this study are intended for application in the City's Fiscal Year 2018-2019. Update to underlying data used to generate these results is recommended for application in subsequent fiscal years.

The City may use the tools and outcomes of this study in multiple applications:

- Budget management for Fiscal Year 2018-2019, particularly to inform the amount of interfund charges for central services or general overhead, thus reimbursement to the General Fund from other funds for service or benefit received.
- Direct charges to projects or programs during Fiscal Year 2018-2019, where a Citywide indirect rate and departmental overhead rates may apply to hourly labor rates for personnel reporting time to those projects.
- Total allocated Citywide overhead and/or indirect rate for applicability in contracted services, partnerships, and other formal agreements where cost recovery is enabled.
- Total allocated Citywide overhead and/or indirect rate for inclusion in cost of service-based fee and rate setting across the organization.

PROJECT ORIENTATION

CONSIDERATIONS FOR IMPLEMENTATION

If the City decides to adopt or otherwise utilize outcomes generated through this study, it should:

- **Update Systems for Cost Allocation Plan Outcomes** – Ensure that City staff begin using updated Citywide indirect rates and associated outcomes, such as interfund charge amounts, once the plan becomes effective.
- **Actively Monitor the Use of Citywide Indirect Rates in Direct Charge Settings** – In order to recover accurate and eligible amounts expected, the City should be diligent about tracking time to projects and ensuring rates are applied in the correct amount and using the correct and intended basis.
- **Annually Review and Adjust Cost Allocation Methodologies** – As prior year financial records are formally issued as final, the Full Cost Allocation Plan can be updated to reflect most recent, audited data and inform prospective budgeting. The use of historical data enables the update of the Cost Allocation Plan prior to the budget development process to ensure results ready for implementation.

Areas recommended for future consideration as this Full Cost Allocation Plan continues to be updated are noted in relevant sections elsewhere in this document.

PREVAILING GUIDANCE

Federal Conditions

This study is conducted with awareness of the Office of Management and Budget 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

As a “Full Cost” Allocation Plan, it should be noted that while federal guidelines represent an industry perspective, they do not represent current restrictions on the City’s practices for cost recovery that are entirely within its control and discretion. Currently, the City of Milpitas does not apply indirect rates to programs or projects requiring a federally approved indirect cost allocation plan. Therefore, the City’s rationale for allocable expenditures within this Plan rely more heavily on the cost of service ethics embedded in California State code.

Should the City pursue cost recovery from programs from sources requiring a federally approved indirect cost allocation plan, this Full Cost Allocation Plan should be revised and issued as a separate iteration to accommodate federal standards. Methodologies employed, treatment of allocable expenditures for central services, and information summarized and retained should be developed to satisfy the principles and requirements of indirect cost allocation when applied outside local agency discretion.

State Conditions

The objectives of this study, the methodology used to complete the study, and the formulation of outcomes and recommendations for future consideration were significantly influenced by Article 13C of

PROJECT ORIENTATION

the California Constitution and Section 66014 of the California Government Code. While Article 13C does not directly address Cost Allocation Plans, it is acknowledged that outcomes presented here may substantively impact the City's establishment and modification of non-tax revenue sources.

Article 13C states that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity. Additionally, Article 13C identifies the following as items that are not defined as taxes:

- A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
- A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
- A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
- A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.
- A charge imposed as a condition of property development.
- Assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

CENTRAL SERVICES FULL COST ALLOCATION PLAN

Purpose

The purpose of the Central Services Full Cost Allocation Plan is to provide an analytical basis supported by data and rational decisions to distribute costs associated with centralized, agency-wide support and management services to the operating departments of the City that provide direct service to the community.

The Full Cost Allocation Plan yields the following outcomes:

- A single rate applicable to direct charges of labor to recover a share of Citywide indirect costs.
- A single rate applicable to direct expenditures (where labor is not a significant component of direct program costs) to recover a share of Citywide indirect costs.
- Allocated shares of total annual Citywide indirect costs for every direct service operating department and fund across the City.
- A list of potential interfund charges for Citywide indirect costs benefitting funds outside the General Fund.

The Cost Allocation Plan outcomes described in this document and accompanying appendices are intended for application in Fiscal Year 2018-2019.

Data Source

The primary data source for this Full Cost Allocation Plan is the adopted budget for Fiscal Year 2018-2019. This means that Citywide indirect rates, cost shares, and interfund charges for the prospective Fiscal Year 2018-2019 are based on financial data linked with the same time period.

A copy of the raw financial data for Fiscal Year 2018-2019 used by this project is included with this report as Workspace 1 in Attachment A. Though not included in this report, the *FY 18-19 Operating Budget* for the City of Milpitas is archived for public review on the City's website.¹

- ☑ **Future Consideration** – In subsequent updates of the Full Cost Allocation Plan, the City should continue to monitor this practice and determine whether a link to actual prior year expenditure would produce substantially different outcomes. Alternatively, the City may consider whether a reconciliation and “true-up” process of plan outcomes should be implemented due to the use of budgeted/prospective data as the fundamental basis. As a “Full Cost” Allocation Plan, unencumbered by federal restrictions, the City is bound mostly to the ethics of “cost of service,” which demand primarily reason and proportionality in outcomes.

¹ www.ci.milpitas.ca.gov/milpitas/departments/finance/budget-and-financial-plans/

Allocated Central Services

This Full Cost Allocation Plan allocates the costs of various central service and executive level support programs to the direct operating programs that benefit from the central services provided. A description of each central service program considered in this plan, sourced from the *City of FY 18-19 Operating Budget*, is as follows:

➤ **City Council (General Fund 100, Organization 100)** – “[This function]:

- Serves as governing body of the City.
- Provides legislative direction to the City.
- Promulgates policies for provision of services and direction for the City.
- Enacts ordinances and resolutions necessary for governing the affairs of the City.
- Adopts the Annual Operating Budget and Capital Improvement Plan.
- Serves as City Representatives at public events and functions.”

➤ **City Manager (General Fund 100, Organization 111)** – “This function provides the administration of City government in an efficient and effective manner according to the general policy guidelines of the City Council and recommends strategies and solutions to issues for Council consideration. [This function]:

- Administers the operations of City government and the Successor Agency resulting from the dissolution of Redevelopment Agency.
- Implements the City's general policy guidelines.
- Submits for adoption a balanced budget that identifies all the anticipated revenues and expenditures.
- Recommends strategies and solutions to City Council.
- Follows legislative activities of federal, state, regional and local political bodies and keeps Council apprised of the potential impact to the City”

➤ **Information Services (General Fund 100, Organization 112)** – “This department provides automation planning, coordination of system procurement and implementation, management of technology projects to fulfill customer-defined functional requirements, development and maintenance of the City's technical architecture and infrastructure, partnering with key product and service providers, ensuring customer satisfaction, providing automation support and training development, support of the City's web site, Cable TV channel, AM radio station and public-access TV studio, implementation and support of security access systems and all automated data systems. Additionally, Information Services is responsible for the City's public information function. [This department provides the following services]:

- Strategic Planning – This service includes maintaining and updating the City's Telecommunications Master Plan in addition to providing the technology planning and support for each department.
- Project Management – [This] includes project management for both large and small technology projects. These services range from small projects to large multi-year efforts.

- Development and support of the technical architecture and infrastructure. This service includes the maintenance and support of the City's telephone systems, mobile phone and data services, metropolitan-area fiber optic network, paging, radio, video, remote communications and the wired and wireless computer networks.
- Development and support of the City's website, cable TV channel and AM radio system.
- Implementation and operation of the City's security access and control systems.
- Management and support of the complex information systems [including] a data network of more than 65 servers, 500 computers, 80 laptops and 120 printers.
- Development and support of the City's Geographic Information System.
- Support of the Public Information function [through] the City's website, cable TV channel and AM radio station."

➤ **City Clerk (General Fund 100, Organization 114)** – "The City Clerk serves as the legislative administrator, elections official, and records manager for the City. Serves as Secretary to the Public Financing Authority, Housing Authority and Successor Agency. [The City Clerk]:

- Prepares, edits and publishes City Council agenda and meeting minutes for all Council meetings.
- Ensures municipal records are readily available and accessible to all and serve as main source point of information for residents, City officials and staff, and other governments.
- Complies with the Ralph M. Brown Act, the Public Records Act and the City's Open Government ordinance.
- Provides centralized records management, including creating and retention of all meeting agendas and minutes of all City Council and other entity meetings.
- Coordinates outreach and tracking of terms of service and appointments to 14 City Commissions.
- Maintains codification of ordinances, i.e. ensuring publication of Milpitas Municipal Code by vendor Muni Code Corp.
- Administers municipal elections, including candidate filing in November of even years, and receives required campaign finance reports on semi-annual basis.
- Receives and files annual FPPC Form 700/Statements of Economic Interest for all designated employees, Commissioners, and elected officials."

➤ **Human Resources (General Fund 100, Organization 115)** – "The Human Resources (HR) Department is a centralized full-service department that provides Citywide services related to: recruitment, benefits administration, a self-funded workers' compensation program, labor negotiations, administration of memorandum of understanding with the various employee groups, employee relations, the safety program, compliance with State and Federal employment laws, training and maintenance of personnel systems and files. [Services include]:

- Recruitment - The HR Department is committed to finding high quality candidates in a timely manner.
- Benefits Administration - The HR Department provides benefits administration to approximately 350 active employees.

- Workers' Compensation - The City is self-insured for workers' compensation contracted through a Third Party Administrator (TPA). Staff works closely with our TPA to ensure that all injured employees receive proper care for their work-related injuries.
- Labor Relations - The HR Department negotiates on behalf of the City and oversees six separate bargaining units by administering, implementing and interpreting labor contracts and assisting in the resolution of grievances.
- Employee Relations and Customer Service
- Training - The HR Department coordinates Citywide training on topics such as customer service, employee safety, benefits, harassment prevention, ergonomics, and leadership to provide professional and personal development opportunities for employees.”
- **City Attorney (General Fund 100, Organization 120)** – “This department provides general legal advice and services to the City Council, RDA Successor Agency, Housing Authority, City Commissions, City Manager, City departments and other entities as approved by City Council. The City Attorney's department prepares or approves as to form all proposed ordinances, resolutions, agreements and amendments thereto. This department negotiates and drafts complex agreements, including at times development agreements with developers. This department represents the City in litigation and supervises litigation of PLAN JPA appointed counsel. This department also provides guidance in personnel matters. [This department performs the following services]:
 - General legal advice
 - Personnel advice
 - Litigation
 - Employee legal training
 - Compliance advice related to current and forthcoming federal and State regulations
 - Housing Authority and RDA Successor Agency legal services
 - Land use advice and document preparation
 - Conflict of Interest and Open Government guidance”
- **Finance Administration (General Fund 100, Organization 300) and Finance Operations (General Fund 100, Organization 310)** – “Finance provides a key service role to all departments, the City Council, and the public and manages the City's financial operations in accordance with industry standards and established fiscal policies. Prudent fiscal stewardship, customer service, compliance, strategic planning, transparency and effective financial reporting are key elements of its mission. The department is organized into two divisions, Administration and Operations; each provides essential customer services and support to City departments, the City Council, and the public [as follows]:
 - Acts as an adviser to the City Manager, City Council and Departments in the areas of financial planning and fiscal analysis. Provides leadership in the development and implementation of sound financial policies for the City.
 - Coordinates the preparation of the Annual Operating Budget that includes projection of revenues and expenditures, organizing and publication of the adopted budget document.

CENTRAL SERVICES

- Prepares the Annual Financial Report in accordance with Generally Accepted Accounting Principles and pronouncements of the Governmental Accounting Standards Board (GASB).
 - Prepares and maintains accurate financial records including grants, capital projects, enterprise funds, governmental funds, and fixed assets. Files required grant reports.
 - Provides operating departments with timely and clear financial performance reports to assist them in their daily decision making.
 - Monitors all the capital projects that have external funding sources to ensure collection.
 - Collects and records all City revenues including property tax, sales tax, various service fees, utility payments, business licenses, franchise fees and transient occupancy taxes, among others.
 - Provides customer service to the City's utility customers, including billing, new account setups, inquiries and meter readings.
 - Provides a full range of procurement services to purchase goods and services at competitive prices and to ensure compliance with Federal and State laws and City ordinances.
 - Invests the City's idle cash to ensure that there is sufficient cash flow to meet operating needs while maintaining safety, liquidity and competitive returns on the investment portfolio.
 - Manages the City's and Successor Agency's outstanding bonds by ensuring timely payments, performance of arbitrage calculations and filing of required continual disclosure reports.
 - Manages all the tort claims against the City and represents the City in the Pooled Liability Assurance Network Joint Powers Authority (PLAN JPA).
 - Processes all the payments for goods and services timely and accurately.
 - Issues payroll checks and benefits payments bi-weekly. Files all the required Federal and State payroll tax withholding reports.
 - Provides internal mail service by processing outgoing mail and distributing incoming mail citywide."
- ➔ **Facilities Maintenance (General Fund 100, Organization 427)** – "Maintains City buildings and grounds, including building systems (plumbing, electrical, heating, air conditioning, and ventilation; and backup power). Sets up rooms for rental groups and meetings. Manages custodial and janitorial services."
- ➔ **Non-Departmental (General Fund 100, Organization 910)** – "This department funds a variety of activities that are not specific to any one department. Personnel Services include expenditures not budgeted in the individual departments such as vacation and leave cashouts, benefit administration fees, retiree medical benefits and self-funded unemployment insurance. Supplies and Contractual Services include centralized copier costs for City Hall, utility payments and citywide tuition reimbursement."
- ➔ **Economic Development (General Fund 100, Organization 116)** – "Economic Development Department strategizes, manages and directs programs and activities such as business retention and attraction, workforce development, revitalization, land-use, marketing & branding, and real estate economics."

- **Depreciation on Government Buildings (calculated/sourced)** – Recorded depreciation expense on government buildings occupied by benefitting units provides a means for allocating the costs of providing long-term physical space for the City’s direct services.

Attached as **Appendix B** to this report are organizational charts published by the City.

Benefitting Units

This Full Cost Allocation Plan allocates the previously identified central services to the direct operating programs that benefit from the services provided. A list of direct operating programs receiving allocable expenditures in this plan follows:

GENERAL FUND ORGANIZATIONS (Organization Number, Name)

- | | |
|---|--|
| ➤ 114, City Clerk / Direct Services Portion | ➤ 531, Building Inspection Services |
| ➤ 161, Recreation Administration | ➤ 532, Plan Checking |
| ➤ 162, Senior Citizen Services | ➤ 533, Building Administration |
| ➤ 163, Pre-K Enrichment | ➤ 534, Permit Center |
| ➤ 164, Youth Program | ➤ 551, Neighborhood Services |
| ➤ 167, Special Events | ➤ 700, Police Administration |
| ➤ 168, Marketing | ➤ 711, Records |
| ➤ 169, Performing Arts | ➤ 712, Personnel & Training |
| ➤ 170, General Classes | ➤ 713, Communications |
| ➤ 171, Aquatics | ➤ 714, Community Relations |
| ➤ 172, Sports and Fitness | ➤ 721, Patrol Services |
| ➤ 173, Adult Sports | ➤ 722, Traffic |
| ➤ 400, Maintenance Administration | ➤ 723, Crossing Guards |
| ➤ 411, Engineering Administration | ➤ 724, Investigations |
| ➤ 412, Design & Construction | ➤ 801, Fire Administration |
| ➤ 413, Land Development | ➤ 812, A/B/C Battalions Operations |
| ➤ 415, Traffic Engineering | ➤ 821, Prevention Division Administration |
| ➤ 421, Street Maintenance | ➤ 822, Fire Inspection, Plan Check & Investigation |
| ➤ 424, Public Works | ➤ 840, Disaster Prep & Public Education |
| ➤ 425, Trees & Landscape Maintenance | |
| ➤ 512, Planning | |

OTHER FUNDS (Fund Number, Name)

- | | |
|-------------------------------------|--|
| ➤ 102, Measure I TOT Fund | ➤ 213, Public Art Fund-Non-restricted |
| ➤ 103, 1452 S. Main | ➤ 214, Community Planning Fund |
| ➤ 105, Abandon Vehicle Abatement | ➤ 221, Gas Tax Fund |
| ➤ 150, Redevelopment Administration | ➤ 235, 95-1 Light & Landscape Maintenance District |
| ➤ 211, HETCH-HETCHY Ground Lease | |

CENTRAL SERVICES

- 236, 98-1 Light & Landscape Maintenance District
- 237, 2005 Community Facility District
- 238, 2008 Community Facility District
- 250, HCD Fund
- 251, HCD Loan
- 261, Supplemental Law Enforcement S
- 262, State Asset Seizure
- 263, Federal Asset Seizure
- 268, State Grant Police
- 280, Solid Waste Services
- 295, Housing Authority Fund
- 310, Street Improvement Fund
- 311, Street CIP
- 312, Traffic Impact Fees
- 314, Vehicle Registration Fee
- 317, Milpitas Business Park Impact Fe
- 320, Park Improvement Fund
- 322, Midtown Park Fund
- 330, General Government
- 340, Storm Drain Development CIP
- 350, Transit Area Impact Fee Fund
- 400, Water M & O Fund
- 402, Water Line Extension Fund
- 403, 2016 Water Bonds
- 405, Enterprise
- 450, Sewer M & O Fund
- 452, Treatment Plant Construction F
- 455, Sewer Infrastructure Replacement
- 500, Equipment Management Fund
- 505, Information Technology Replacement
- 506, Permit Automation Fund

Refer to [Appendix A, Exhibit 2](#) to view a complete listing of City organizations and funds.

Allocable Indirect Cost Pools

Where the organization or functional complexity of a central services department necessitates it, the departmental budget has been broken down into cost pools to better determine allocable central services expenditures. The purpose of this additional step is to enable more reasonable, if not accurate, allocation decisions for different indirect services provided by a single department.

The following central services departments have been broken into indirect cost pools as follows:

- City Manager – This department is expressed functionally as General Service and management of specific service areas: Public Safety, Operations and Infrastructure, and Development.
- City Clerk – This department is expressed functionally as General Service, Elections, and Legislative Support. A portion of this department is also treated as a direct service, not allocable as central service.
- City Attorney – This department is expressed functionally as General Service and Specific Service.
- Finance Administration and Finance Operations– These departments are expressed functionally as General Service, Payroll, Accounting, Accounts Payable, Cash Collections, Purchasing, Budget and Forecasting, Risk, and Treasury.
- Non-Departmental – This department is expressed functionally as Personnel Services, Facilities/Utilities, Financial Services, and Contingency.

These indirect cost pools were developed by identifying individual labor positions attributable to each function of service and then allocating departmental expenditures following the resultant distribution of labor, except in cases where the departmental expenditure is clearly attributable to one or more pool unrelated to labor.

Table 1 lists the cost pools allocated in this Full Cost Allocation Plan. Refer to **Appendix A, Exhibit 3** for the identification of indirect cost pools by name, as well as any applicable labor distributions to those cost pools. Refer to Appendix A, Exhibit 4 for the line-item detail of allocable central services expenditures by organization and distributed to the identified indirect cost pool functions.

(This section continues on the following page.)

CENTRAL SERVICES

TABLE 1 | ALLOCABLE INDIRECT COST POOLS

ALLOCABLE INDIRECT COST POOLS				
Central Services Department / Indirect Cost Pool	FY 2018/19 Budget Expenditure	less: Unallowable Expenditure	less: Direct Service	Allocable Indirect Cost Pool
City Council	\$ 432,107	\$ -	\$ -	\$ 432,107
City Manager	\$ 1,849,448	\$ -	\$ -	
General Service				\$ 481,414
Public Safety				\$ 271,414
Operations and Infrastructure				\$ 548,310
Development				\$ 548,310
Information Services	\$ 3,161,027	\$ -	\$ -	\$ 3,161,027
City Clerk	\$ 772,622	\$ -	\$ (163,387)	
General Service				\$ 167,786
Elections				\$ 227,231
Legislative Support				\$ 214,218
Human Resources	\$ 1,457,429	\$ -	\$ -	\$ 1,457,429
City Attorney	\$ 748,032	\$ -	\$ -	
General Service				\$ 478,740
Specific Service				\$ 269,292
Finance Administration	\$ 1,697,059	\$ -	\$ -	
General Service				\$ 539,412
Payroll				\$ 48,549
Accounting				\$ 48,549
Accounts Payable				\$ 29,129
Cash Collections				\$ -
Purchasing				\$ 396,319
Budget and Forecasting				\$ 411,181
Risk				\$ 126,822
Treasury				\$ 97,098
Finance Operations	\$ 1,851,158	\$ -	\$ -	
General Service				\$ 200,482
Payroll				\$ 505,116
Accounting				\$ 614,557
Accounts Payable				\$ 268,132
Cash Collections				\$ 187,524
Purchasing				\$ 75,346
Budget and Forecasting				\$ -
Risk				\$ -
Treasury				\$ -
Facilities Maintenance	\$ 2,687,620	\$ -	\$ -	\$ 2,687,620
Non-Departmental	\$ 9,249,336	\$ -	\$ -	
Personnel Services				\$ 4,797,469
Facilities / Utilities				\$ 2,631,200
Financial Services				\$ 720,667
Contingency				\$ 1,100,000
Economic Development	\$ 972,434	\$ -	\$ -	\$ 972,434
Depreciation - Government Buildings	\$ 1,479,632	\$ -	\$ -	\$ 1,479,632
Total Allocable Indirect Cost	\$ 26,357,904	\$ -	\$ (163,387)	\$ 26,194,518

Allocation Bases

A variety of data sets have been used in this Full Cost Allocation Plan as bases for distributing allocable indirect cost pools to benefitting units. These data sets are used to derive allocation factors which determine the proportionality of expense received by each unit. Where direct-assignment of costs through the budget process or direct-charging of costs is infeasible, allocation of costs based on a reasonably selected basis is a generally accepted and widely applied practice among governmental organizations. The allocation basis for each indirect cost pool has been chosen for one of two reasons:

- It provides a reasonable approximation of general workload for the function across the units served, or
- It provides a reasonable apportionment of the benefit of the function received generally by the units served.

Descriptions of the data sets used as allocation bases are as follows:

- **Modified Operating Expenditures** – Expenditures in each department, excluding debt service, capital outlay, transfers, depreciation, and previous overhead charges. Additionally, certain expenditures either extraordinary or distorting allocations have been excluded. These additional exclusions consist of individually evaluated items, such as large contractual expenses, large utility expenses, and other substantial payments or pass-through expenses related to direct services disproportionately to the benefit received from central services. (Refer to Appendix A, Exhibit 2-Supplemental for this data.)
- **Gross Operating Expenditures** – Expenditures in each department, excluding debt service, capital outlay, transfers, and amortization.
- **Full Time Equivalent Employees** – The number of employees assigned to each department.
- **Assigned Square Footage** – The area of government buildings occupied by each department, including City Hall, Public Works Building, Senior Center, Community Center, Sal Cracolice Building, Corporation Yard, Teen Center, recreation facilities, Police Station and Substation, Fire Stations, and other.
- **City Council Agenda Items** – The number of agenda items before City Council over a one-year period.
- **City Attorney Workload** – The distribution of billed charges to the City's direct operating departments over a one-year period. (Billed charges to general governmental and central services functions are reflected in the "General Service" indirect cost pool for the City Attorney organization.
- **City Manager Service Areas** – From the *City Manager Office Portfolios*, the areas of emphasis for the City Manager, distributed by gross operating expenditures.
- **Assistant City Manager Service Areas** – From the *City Manager Office Portfolios*, the areas of emphasis for the Assistant City Manager, distributed by gross operating expenditures.

- **Deputy City Manager Service Areas** - From the *City Manager Office Portfolios*, the areas of emphasis for the Deputy City Manager, distributed by gross operating expenditures.
- **Invoices** – The annual average number of invoices processed by Finance over a three-year period for direct operating departments.
- **Purchasing Staff Time Analysis** – The estimated distribution of annual staff time by direct operating department, per time analysis/interview conducted as part of this project.
- **Claims** – The number of claims by direct operating department over a five-year period, as reported in the *Association of Bay Area Governments* management report.
- **Cash and Investments** – Total cash and investments reported by fund, per the *City of Milpitas Comprehensive Annual Financial Report as of June 30, 2017*.
- **As Total City Manager Organization** – The calculated weighted average of all City Manager allocation results across all functional indirect cost pools for the organization.

Table 2 lists the selected allocation basis used to distribute each indirect cost pool to benefitting units. Refer to **Appendix A, Exhibit 5** to view the complete data sets and accompanying allocation factors used in this Full Cost Allocation Plan. Refer to **Appendix A, Exhibit 6** to view a summary of the allocation decisions made in the quantitative analysis.

- ☑ **Future Consideration** –It is critical to keep existing allocation bases current to the costs and operations analyzed in future plans. Data sets should be updated as new information is available and can be tracked. Particularly, estimated data sets, such as those reliant on time estimates, should be specifically revisited and refined as change in the organization or operations occurs or as greater experience with the application of the data set is gained.

(This section continues on the following page.)

CENTRAL SERVICES

TABLE 2 | SELECTED ALLOCATION BASES

ALLOCATION BASIS BY INDIRECT COST POOL		
Central Services Department / Indirect Cost Pool	Allocable Indirect Costs	Allocation Basis
City Council	\$ 432,107	City Council Agenda Items
City Manager		
General Service	\$ 481,414	Gross Operating Expenses
Public Safety	\$ 271,414	City Manager Service Areas
Operations and Infrastructure	\$ 548,310	Assistant City Manager Service Areas
Development	\$ 548,310	Deputy City Manager Service Areas
Information Services	\$ 3,161,027	Full Time Equivalent Employees
City Clerk		
General Service	\$ 167,786	Gross Operating Expenses
Elections	\$ 227,231	Gross Operating Expenses
Legislative Support	\$ 214,218	City Council Agenda Items
Human Resources	\$ 1,457,429	Full Time Equivalent Employees
City Attorney		
General Service	\$ 478,740	Modified Operating Expenses
Specific Service	\$ 269,292	City Attorney Workload
Finance Administration		
General Service	\$ 539,412	Gross Operating Expenses
Payroll	\$ 48,549	Full Time Equivalent Employees
Accounting	\$ 48,549	Gross Operating Expenses
Accounts Payable	\$ 29,129	Invoices
Cash Collections	\$ -	Gross Operating Expenses
Purchasing	\$ 396,319	Purchasing Time Analysis
Budget and Forecasting	\$ 411,181	Gross Operating Expenses
Risk	\$ 126,822	Claims
Treasury	\$ 97,098	Cash and Investments
Finance Operations		
General Service	\$ 200,482	Gross Operating Expenses
Payroll	\$ 505,116	Full Time Equivalent Employees
Accounting	\$ 614,557	Gross Operating Expenses
Accounts Payable	\$ 268,132	Invoices
Cash Collections	\$ 187,524	Gross Operating Expenses
Purchasing	\$ 75,346	Purchasing Time Analysis
Budget and Forecasting	\$ -	Gross Operating Expenses
Risk	\$ -	Claims
Treasury	\$ -	Cash and Investments
Facilities Maintenance	\$ 2,687,620	Assigned Square Footage
Non-Departmental		
Personnel Services	\$ 4,797,469	Full Time Equivalent Employees
Facilities / Utilities	\$ 2,631,200	Assigned Square Footage
Financial Services	\$ 720,667	Modified Operating Expenses
Contingency	\$ 1,100,000	Gross Operating Expenses
Economic Development	\$ 972,434	Modified Operating Expenses
Depreciation - Government Buildings	\$ 1,479,632	Assigned Square Footage

Resulting Allocated Shares and Potential Interfund Charges

Table 3 summarizes the total costs allocated in this Plan, distributed between organizations in the General Fund and all other funds. Refer to **Appendix A, Exhibit 7** to view the allocation results detailed by allocable indirect cost pool to each direct benefitting unit. Refer to **Appendix A, Exhibit 1, Part D** to view the grand total result of these allocations by direct benefitting unit.

TABLE 3 | SUMMARY DISTRIBUTION OF CITYWIDE INDIRECT COSTS

ALLOCATED COST SHARES		
Fund Category	Allocated Indirect Costs	Percent of Total
General Fund Departments	\$ 21,443,357	82%
All Other Funds / Departments	4,751,160	18%
Total Allocable Indirect Cost	\$ 26,194,518	100%

Table 4 summarizes the potential interfund charges informed by the results of this Cost Allocation Plan. Refer to **Appendix A, Exhibit 1, Parts B1 and B2** to view additional detail regarding these interfund charge computations.

- ☑ **Future Consideration** – Allocated cost shares and potential interfund charges may not be immediately applicable depending on current capacity of available resources, sufficiency of prevailing fees/rates, and degree of flexibility of contractual arrangements and program funding. However, these results can and should inform future negotiations, analysis, and processes that seek to modify incoming revenue streams.

TABLE 4 | POTENTIAL INTERFUND CHARGES FOR FISCAL YEAR 2018-2019

POTENTIAL INTERFUND CHARGES FOR CENTRAL SERVICES	
Fund / Department	FY 2018/19 Allocation
280 Solid Waste Services	\$ 99,748
400 Water M & O Fund	2,705,884
450 Sewer M & O Fund	1,544,274
Total Potential Interfund Charges	\$ 4,349,906

Citywide Indirect Rates

For instances where the City charges labor directly to programs or projects, a Citywide Indirect Rate can apply in order to provide cost recovery of Citywide central services. The resulting Citywide Indirect Rate from this Plan is 56.6%. This rate applies on the salaries of the labor being charged.

Table 5 summarizes the calculation of this Citywide Indirect Rate. Refer to **Appendix A, Exhibit 8** to view additional detail regarding this rate calculation.

TABLE 5 | CITYWIDE INDIRECT RATE ON DIRECT LABOR CHARGES FOR FISCAL YEAR 2018-2019

CITYWIDE INDIRECT RATE ON DIRECT LABOR CHARGES	
Summary Rate Calculation	Amount
Cost Basis: Total Citywide Indirect Costs	\$ 26,194,518
Rate Basis: Salary Expense in Direct Operating Organizations	\$ 46,242,555
Citywide Indirect Rate on Direct Salary Charges	56.6%

For programmatic or project instances where direct charges of City labor are not a significant driver of expenditure, the City may choose to apply an alternative rate to recover Citywide central services costs. This rate applies on **direct expenditures** of the program or project under consideration. The resulting Citywide Indirect Rate from this Plan is 19.6%.

Table 6 summarizes the calculation of this Citywide Indirect Rate. Refer to [Appendix A, Exhibit 8](#) to view additional detail regarding this rate calculation.

TABLE 6 | CITYWIDE INDIRECT RATE ON DIRECT EXPENDITURES FOR FISCAL YEAR 2018-2019

CITYWIDE INDIRECT RATE ON DIRECT EXPENDITURES	
Summary Rate Calculation	Amount
Cost Basis: Total Citywide Indirect Costs	\$ 26,194,518
Total Expenditures, All Funds	225,526,678
less: Exclusions (Debt Service, Amortization, Transfers Central Services)	(92,056,882)
Net Rate Basis: Direct Expenditures	133,469,796
Citywide Indirect Rate on Direct Expenditures	19.6%

- ☑ **Future Consideration** – Misapplication of indirect rates is a common error when accessing varied indirect rates. It is recommended that the City create a formal procedure, if not policy, on how and when to apply Citywide Indirect Rates. For example, the City needs to ensure that personnel from central services departments not charge time to projects/programs, as their costs are embedded in the Citywide Indirect Rate that will follow either direct charges of personnel to those projects or the direct expenditures themselves, depending on the rate method chosen for the project/program.

Continuing on that latter point, for each project or program where the City intends to apply an indirect rate, it is recommended that one method be selected: either recover indirect costs on direct charges of City personnel time or recover indirect costs on direct expenditures of the project/program. To avoid easily duplicating cost recovery, the City should not apply both rates in the context of a single project/program. A formal policy delineating how to make that decision for each project could assist. Such a policy would typically set a threshold on the project/program. For example, on projects whose costs are driven substantially by City labor, the indirect rate on personnel time should apply. Conversely, for projects driven substantially by external costs, the indirect rate on direct expenditures should apply.

CENTRAL SERVICES FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019

Exhibit	Purpose
1	“Management Brief” – Summarizes key outcomes of the Plan, including indirect rates, potential interfund charges, allocable indirect cost pools and corresponding allocation basis, and total allocation to direct benefiting units.
2	Illustrates relevant chart of accounts information and determines expense data used in the development of the Modified Operating Expenditures allocation basis. Demonstrates reconciliation to the financial records data source.
3	Names functional indirect cost pools within central services organizations. Analyzes personnel in central services organizations to develop bases for indirect cost pools developed in Exhibit 4.
4	Determines eligible indirect expenditures for central services departments and apportions expenditures to allocable indirect cost pools where relevant.
5	Lists data sets available as allocation bases and calculates allocation factors applied in Exhibit 7.
6	Summarizes the allocable central services costs by indirect cost pool and assigns the basis for allocating each pool in Exhibit 7.
7	Allocates central services indirect cost pools to direct benefitting units Citywide, according to their share of the chosen allocation metric.
8	Calculates Citywide indirect rates.
9	Calculates indirect rates by department.
W1	Presents the data source for expenditures processed in the analysis.
W2	Presents the City’s Chart of Accounts.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Management Brief

The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.

A. Indirect Rates

56.6% of direct salary expense

Apply this rate to billed salary expenses as a mark-up for central overhead.

19.6% of direct expenditure

Apply this rate to direct project expenditures as a mark-up for central overhead. Do not apply this rate when the majority of capitalized expenditures are billed labor. In that case, the project should receive overhead based on directly billed labor.

B1. Transfers to the General Fund for Central Services: This Plan

Fund	Transfer to the General Fund	Distribution of Outcomes
280 Solid Waste Services	\$ 99,748	0.4%
400 Water M & O Fund	\$ 2,705,884	10.3%
450 Sewer M & O Fund	\$ 1,544,274	5.9%
Total Transfers to the General Fund for Recovery of Central Services	\$ 4,349,906	16.6%
Remaining Central Services Borne by the General Fund [a]	\$ 21,844,612	83.4%
Total Central Services Allocated in this Plan	\$ 26,194,518	100.0%

[a] This amount may be reduced through application of indirect rates to individual projects.

B2. Transfers to the General Fund for Central Services: Adopted Plan

Fund	Transfer to the General Fund	Change in This Plan (B1-B2)
280 Solid Waste Services	\$ 286,244	\$ (186,496)
400 Water M & O Fund	\$ 3,162,936	\$ (457,052)
450 Sewer M & O Fund	\$ 2,006,252	\$ (461,978)
Total Transfers to the General Fund for Recovery of Central Services	\$ 5,455,432	\$ (1,105,526)

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Management Brief

The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.

C1. Allocated Central Services: This Plan

Organization	Central Services Function	Allocation Basis	Allocated Expense
City Council	City Council	City Council Agenda Items	\$ 432,107
City Council	Not in Use	Modified Operating Expenses	\$ -
City Council	Not in Use	Modified Operating Expenses	\$ -
City Manager	General Service	Gross Operating Expenses	\$ 481,414
City Manager	Public Safety	City Manager Service Areas	\$ 271,414
City Manager	Operations & Infrastructure	Assistant City Manager Service Areas	\$ 548,310
City Manager	Development	Deputy City Manager Service Areas	\$ 548,310
Information Services	Information Services	Full Time Equivalent Employees	\$ 3,161,027
Information Services	Not in Use	Modified Operating Expenses	\$ -
Information Services	Not in Use	Modified Operating Expenses	\$ -
City Clerk	General Service	Gross Operating Expenses	\$ 167,786
City Clerk	Elections	Gross Operating Expenses	\$ 227,231
City Clerk	Legislative Support	City Council Agenda Items	\$ 214,218
Human Resources	Human Resources	Full Time Equivalent Employees	\$ 1,457,429
Human Resources	Not in Use	Modified Operating Expenses	\$ -
Human Resources	Not in Use	Modified Operating Expenses	\$ -
City Attorney	General Service	Modified Operating Expenses	\$ 478,740
City Attorney	Specific Service	City Attorney Workload	\$ 269,292
City Attorney	Not in Use	Modified Operating Expenses	\$ -
Finance Administration	General Service	Gross Operating Expenses	\$ 539,412
Finance Administration	Payroll	Full Time Equivalent Employees	\$ 48,549
Finance Administration	Accounting	Gross Operating Expenses	\$ 48,549
Finance Administration	Accounts Payable	Invoices	\$ 29,129
Finance Administration	Cash Collections	Gross Operating Expenses	\$ -
Finance Administration	Purchasing	Purchasing Time Analysis	\$ 396,319
Finance Administration	Budget & Forecasting	Gross Operating Expenses	\$ 411,181
Finance Administration	Risk	Claims	\$ 126,822
Finance Administration	Treasury	Cash and Investments	\$ 97,098
Finance Operations	General Service	Gross Operating Expenses	\$ 200,482
Finance Operations	Payroll	Full Time Equivalent Employees	\$ 505,116
Finance Operations	Accounting	Gross Operating Expenses	\$ 614,557
Finance Operations	Accounts Payable	Invoices	\$ 268,132
Finance Operations	Cash Collections	Gross Operating Expenses	\$ 187,524
Finance Operations	Purchasing	Purchasing Time Analysis	\$ 75,346
Finance Operations	Budget & Forecasting	Gross Operating Expenses	\$ -
Finance Operations	Risk	Claims	\$ -
Finance Operations	Treasury	Cash and Investments	\$ -
Facilities Maintenance	Facilities Maintenance	Assigned Square Footage	\$ 2,687,620
Facilities Maintenance	Not in Use	Modified Operating Expenses	\$ -
Facilities Maintenance	Not in Use	Modified Operating Expenses	\$ -
Non Departmental	Personnel Services	Full Time Equivalent Employees	\$ 4,797,469
Non Departmental	Facilities / Utilities	Assigned Square Footage	\$ 2,631,200
Non Departmental	Financial Services	Modified Operating Expenses	\$ 720,667
Non Departmental	Contingency	Gross Operating Expenses	\$ 1,100,000
Economic Development	Economic Development	As Total City Manager Organization	\$ 972,434
Economic Development	Not in Use	Modified Operating Expenses	\$ -
Economic Development	Not in Use	Modified Operating Expenses	\$ -
Not in Use	Not in Use	Modified Operating Expenses	\$ -
Not in Use	Not in Use	Modified Operating Expenses	\$ -
Not in Use	Not in Use	Modified Operating Expenses	\$ -
Depreciation-Govt Buildings	Depreciation-Govt Buildings	Assigned Square Footage	\$ 1,479,632
Depreciation-Govt Buildings	Not in Use	Modified Operating Expenses	\$ -
Depreciation-Govt Buildings	Not in Use	Modified Operating Expenses	\$ -
Total Central Services Allocated in this Plan			\$ 26,194,518

Fiscal Year Used as Basis for Alloable Expense: Budget 2018-19

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Management Brief

The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.

C2. Allocated Central Services: Adopted Plan	
Total Central Services Allocated in the Adopted Plan	\$ 25,757,420
Change in This Plan (C1-C2)	\$ 437,098

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Management Brief

The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.

D. Total Allocation to All Direct Services

Fund - Organization	Total Allocation	Distribution of Outcomes
Direct Services in the General Fund		
100-100 General - City Council	\$ -	0.0%
100-111 General - City Manager	\$ -	0.0%
100-112 General - Information Services	\$ -	0.0%
100-114 General - City Clerk	\$ 10,295	0.0%
100-115 General - Human Resources	\$ -	0.0%
100-120 General - City Attorney	\$ -	0.0%
100-300 General - Finance Administration	\$ -	0.0%
100-310 General - Finance Operations	\$ -	0.0%
100-427 General - Facilities Maintenance	\$ -	0.0%
100-910 General - Non Departmental	\$ -	0.0%
100-116 General - Economic Development	\$ -	0.0%
100-0 General - Not in Use	\$ -	0.0%
100-0 General - Depreciation-Govt Buildings	\$ -	0.0%
100-0 General - Not in Use	\$ 50,197	0.2%
100-161 General - Recreation Administration	\$ 3,155,818	12.0%
100-162 General - Senior Citizen Services	\$ 50,734	0.2%
100-163 General - Pre-K Enrichment	\$ 5,277	0.0%
100-164 General - Youth Program	\$ 51,374	0.2%
100-167 General - Special Events	\$ 17,495	0.1%
100-168 General - Marketing	\$ 14,127	0.1%
100-169 General - Performing Arts	\$ 2,259	0.0%
100-170 General - General Classes	\$ 14,341	0.1%
100-171 General - Aquatics	\$ 24,370	0.1%
100-172 General - Sports and Fitness	\$ 35,265	0.1%
100-173 General - Adult Sports	\$ 547	0.0%
100-400 General - Maintenance Administration	\$ 1,968,637	7.5%
100-411 General - Engineering Administration	\$ 938,705	3.6%
100-412 General - Design & Construction	\$ 87,583	0.3%
100-413 General - Land Development	\$ 315,214	1.2%
100-415 General - Traffic Engineering	\$ 28,468	0.1%
100-421 General - Street Maintenance	\$ 63,848	0.2%
100-424 General - Public Works	\$ 47,781	0.2%
100-425 General - Trees & Landscape Maintenance	\$ 52,440	0.2%
100-512 General - Planning	\$ 983,559	3.8%
100-531 General - Building Inspection Services	\$ 203,701	0.8%
100-532 General - Plan Checking	\$ 62,854	0.2%
100-533 General - Building Administration	\$ 991,719	3.8%
100-534 General - Permit Center	\$ 33,299	0.1%
100-551 General - Neighborhood Services	\$ 55,586	0.2%
100-700 General - Police Administration	\$ 5,492,315	21.0%
100-711 General - Records	\$ 122,165	0.5%
100-712 General - Personnel & Training	\$ 27,332	0.1%
100-713 General - Communications	\$ 235,510	0.9%
100-714 General - Community Relations	\$ 38,720	0.1%
100-721 General - Patrol Services	\$ 1,128,586	4.3%
100-722 General - Traffic	\$ 114,493	0.4%
100-723 General - Crossing Guards	\$ 26,560	0.1%
100-724 General - Investigations	\$ 235,154	0.9%
100-801 General - Fire Administration	\$ 3,414,174	13.0%
100-812 General - A/B/C Battalions Operations	\$ 997,547	3.8%
100-821 General - Prevention Division Admin	\$ 218,310	0.8%
100-822 General - Fire Insptn, Plan Ck & Invstg	\$ 110,329	0.4%
100-840 General - Disaster Prep & Public Educat	\$ 16,669	0.1%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Management Brief

The following key highlights represent maximum recommendations generated by the Cost Allocation Plan.

Direct Services in Other Funds		
102-0 Measure I TOT Fund - Total Fund	\$ 33,977	0.1%
103-0 1452 S. Main - Total Fund	\$ 1,548	0.0%
105-0 Abandon Vehicle Abatement - Total Fund	\$ 1,418	0.0%
150-0 Redevelopment Administration - Total Fund	\$ 6,266	0.0%
211-0 HETCH-HETCHY Ground Lease - Total Fund	\$ 1,231	0.0%
213-0 Public Art Fund-Nonrestricted - Total Fund	\$ 4,486	0.0%
214-0 Community Planning Fund - Total Fund	\$ -	0.0%
221-0 Gas Tax Fund - Total Fund	\$ -	0.0%
235-0 95-1 Light & Landscape Maint D - Total Fund	\$ 20,144	0.1%
236-0 98-1 Light & Landscape Maint D - Total Fund	\$ 3,285	0.0%
237-0 2005 Community Facility Dist - Total Fund	\$ 70,345	0.3%
238-0 2008 Community Facility Dist - Total Fund	\$ 176	0.0%
250-0 HCD Fund - Total Fund	\$ 21,566	0.1%
251-0 HCD Loan - Total Fund	\$ -	0.0%
261-0 Supplemental Law Enforcement S - Total Fund	\$ -	0.0%
262-0 State Asset Seizure - Total Fund	\$ -	0.0%
263-0 Federal Asset Seizure - Total Fund	\$ -	0.0%
268-0 State Grant Police - Total Fund	\$ -	0.0%
280-0 Solid Waste Services - Total Fund	\$ 99,748	0.4%
295-0 Housing Authority Fund - Total Fund	\$ 84,304	0.3%
310-0 Street Improvement Fund - Total Fund	\$ -	0.0%
311-0 Street CIP - Total Fund	\$ -	0.0%
312-0 Traffic Impact Fees - Total Fund	\$ -	0.0%
314-0 Vehicle Registration Fee - Total Fund	\$ -	0.0%
317-0 Milpitas Business Pk Impact Fe - Total Fund	\$ -	0.0%
320-0 Park Improvement Fund - Total Fund	\$ -	0.0%
322-0 Midtown Park Fund - Total Fund	\$ -	0.0%
330-0 General Government - Total Fund	\$ -	0.0%
340-0 Storm Drain Development CIP - Total Fund	\$ -	0.0%
350-0 Transit Area Impact Fee Fund - Total Fund	\$ 1,346	0.0%
400-0 Water M & O Fund - Total Fund	\$ 2,705,884	10.3%
402-0 Water Line Extension Fund - Total Fund	\$ -	0.0%
403-0 2016 Water Bonds - Total Fund	\$ -	0.0%
405-0 Enterprise - Total Fund	\$ -	0.0%
450-0 Sewer M & O Fund - Total Fund	\$ 1,544,274	5.9%
452-0 Treatment Plant Construction F - Total Fund	\$ -	0.0%
455-0 Sewer Infrastructure Replaceme - Total Fund	\$ -	0.0%
500-0 Equipment Management Fund - Total Fund	\$ 116,726	0.4%
505-0 Information Technology Rplcmt - Total Fund	\$ 3,448	0.0%
506-0 Permit Automation Fund - Total Fund	\$ 30,987	0.1%
Total Central Services Allocated in this Plan	\$ 26,194,518	100.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Fund Structure and Expenditure Basis

Fund		Organization		Division or Cost Pool		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2018-19	Adjustment	Expense Basis
Central Services in the General Fund								
100	General	100	City Council	Ex. 4	All Central Services	\$ 432,107	\$ -	\$ 432,107
100	General	111	City Manager	Ex. 4	All Central Services	\$ 1,849,448	\$ -	\$ 1,849,448
100	General	112	Information Services	Ex. 4	All Central Services	\$ 3,161,027	\$ -	\$ 3,161,027
100	General	114	City Clerk	Ex. 4	All Central Services	\$ 772,622	\$ (163,387)	\$ 609,235
100	General	115	Human Resources	Ex. 4	All Central Services	\$ 1,457,429	\$ -	\$ 1,457,429
100	General	120	City Attorney	Ex. 4	All Central Services	\$ 748,032	\$ -	\$ 748,032
100	General	300	Finance Administration	Ex. 4	All Central Services	\$ 1,697,059	\$ -	\$ 1,697,059
100	General	310	Finance Operations	Ex. 4	All Central Services	\$ 1,851,158	\$ -	\$ 1,851,158
100	General	427	Facilities Maintenance	Ex. 4	All Central Services	\$ 2,687,620	\$ -	\$ 2,687,620
100	General	910	Non Departmental	Ex. 4	All Central Services	\$ 9,249,336	\$ -	\$ 9,249,336
100	General	116	Economic Development	Ex. 4	All Central Services	\$ 972,434	\$ -	\$ 972,434
100	General	0	Not in Use	Ex. 4	All Central Services	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	All Central Services	\$ 1,479,632	\$ -	\$ 1,479,632
Direct Services in the General Fund								
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	112	Information Services	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ -	\$ 163,387	\$ 163,387
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	0	Not in Use	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -
100	General	0	Not in Use	0	Total Organization	\$ -	\$ -	\$ -
100	General	161	Recreation Administration	0	Total Organization	\$ 1,596,690	\$ -	\$ 1,596,690
100	General	162	Senior Citizen Services	0	Total Organization	\$ 925,311	\$ -	\$ 925,311
100	General	163	Pre-K Enrichment	0	Total Organization	\$ 150,000	\$ -	\$ 150,000
100	General	164	Youth Program	0	Total Organization	\$ 889,084	\$ -	\$ 889,084
100	General	167	Special Events	0	Total Organization	\$ 317,760	\$ -	\$ 317,760
100	General	168	Marketing	0	Total Organization	\$ 250,692	\$ -	\$ 250,692

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Fund Structure and Expenditure Basis

Fund		Organization		Division or Cost Pool		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2018-19	Adjustment	Expense Basis
100	General	169	Performing Arts	0	Total Organization	\$ 38,500	\$ -	\$ 38,500
100	General	170	General Classes	0	Total Organization	\$ 322,593	\$ -	\$ 322,593
100	General	171	Aquatics	0	Total Organization	\$ 386,763	\$ -	\$ 386,763
100	General	172	Sports and Fitness	0	Total Organization	\$ 653,522	\$ -	\$ 653,522
100	General	173	Adult Sports	0	Total Organization	\$ 11,860	\$ -	\$ 11,860
100	General	400	Maintenance Administration	0	Total Organization	\$ 861,742	\$ -	\$ 861,742
100	General	411	Engineering Administration	0	Total Organization	\$ 456,534	\$ -	\$ 456,534
100	General	412	Design & Construction	0	Total Organization	\$ 1,138,899	\$ -	\$ 1,138,899
100	General	413	Land Development	0	Total Organization	\$ 2,024,008	\$ -	\$ 2,024,008
100	General	415	Traffic Engineering	0	Total Organization	\$ 499,081	\$ -	\$ 499,081
100	General	421	Street Maintenance	0	Total Organization	\$ 1,224,284	\$ -	\$ 1,224,284
100	General	424	Public Works	0	Total Organization	\$ 1,361,405	\$ -	\$ 1,361,405
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 989,456	\$ -	\$ 989,456
100	General	512	Planning	0	Total Organization	\$ 1,843,840	\$ -	\$ 1,843,840
100	General	531	Building Inspection Services	0	Total Organization	\$ 3,273,349	\$ -	\$ 3,273,349
100	General	532	Plan Checking	0	Total Organization	\$ 997,516	\$ -	\$ 997,516
100	General	533	Building Administration	0	Total Organization	\$ 313,620	\$ -	\$ 313,620
100	General	534	Permit Center	0	Total Organization	\$ 528,468	\$ -	\$ 528,468
100	General	551	Neighborhood Services	0	Total Organization	\$ 1,086,866	\$ -	\$ 1,086,866
100	General	700	Police Administration	0	Total Organization	\$ 1,114,098	\$ -	\$ 1,114,098
100	General	711	Records	0	Total Organization	\$ 2,021,337	\$ -	\$ 2,021,337
100	General	712	Personnel & Training	0	Total Organization	\$ 477,887	\$ -	\$ 477,887
100	General	713	Communications	0	Total Organization	\$ 3,847,179	\$ -	\$ 3,847,179
100	General	714	Community Relations	0	Total Organization	\$ 626,102	\$ -	\$ 626,102
100	General	721	Patrol Services	0	Total Organization	\$ 18,256,573	\$ -	\$ 18,256,573
100	General	722	Traffic	0	Total Organization	\$ 1,886,070	\$ -	\$ 1,886,070
100	General	723	Crossing Guards	0	Total Organization	\$ 421,512	\$ -	\$ 421,512
100	General	724	Investigations	0	Total Organization	\$ 3,943,579	\$ -	\$ 3,943,579
100	General	801	Fire Administration	0	Total Organization	\$ 950,926	\$ -	\$ 950,926
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ 17,430,457	\$ -	\$ 17,430,457
100	General	821	Prevention Division Admin	0	Total Organization	\$ 1,091,278	\$ -	\$ 1,091,278
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	\$ 1,750,964	\$ -	\$ 1,750,964
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ 270,720	\$ -	\$ 270,720

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Fund Structure and Expenditure Basis

Fund		Organization		Division or Cost Pool		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2018-19	Adjustment	Expense Basis
Direct Services in Other Funds								
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ 802,622	\$ -	\$ 802,622
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 44,000	\$ -	\$ 44,000
105	Abandon Vehicle Abateme	0	Total Fund	0	Total Fund	\$ 22,500	\$ -	\$ 22,500
150	Redevelopment Administr	0	Total Fund	0	Total Fund	\$ 56,710	\$ -	\$ 56,710
211	HETCH-HETCHY Ground Le	0	Total Fund	0	Total Fund	\$ 35,000	\$ -	\$ 35,000
213	Public Art Fund-Nonrestric	0	Total Fund	0	Total Fund	\$ 127,500	\$ -	\$ 127,500
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	\$ 376,820	\$ -	\$ 376,820
236	98-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	\$ 59,065	\$ -	\$ 59,065
237	2005 Community Facility D	0	Total Fund	0	Total Fund	\$ 1,231,353	\$ -	\$ 1,231,353
238	2008 Community Facility D	0	Total Fund	0	Total Fund	\$ 5,000	\$ -	\$ 5,000
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 541,000	\$ -	\$ 541,000
251	HCD Loan	0	Total Fund	0	Total Fund	\$ 200,000	\$ -	\$ 200,000
261	Supplemental Law Enforce	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ 30,000	\$ -	\$ 30,000
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ 30,000	\$ -	\$ 30,000
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 386,437	\$ -	\$ 386,437
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 799,092	\$ -	\$ 799,092
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
317	Milpitas Business Pk Impac	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
340	Storm Drain Development	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	\$ 75,000	\$ -	\$ 75,000
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 25,678,801	\$ -	\$ 25,678,801
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 11,742,622	\$ -	\$ 11,742,622

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Fund Structure and Expenditure Basis

Fund		Organization		Division or Cost Pool		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2018-19	Adjustment	Expense Basis
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -
500	Equipment Management F	0	Total Fund	0	Total Fund	\$ 2,873,163	\$ -	\$ 2,873,163
505	Information Technology Rp	0	Total Fund	0	Total Fund	\$ 271,250	\$ -	\$ 271,250
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 745,371	\$ -	\$ 745,371
Grand Total Expenditure						\$ 148,721,735	\$ -	\$ 148,721,735
Grand Total Excluding Depreciation on Government Buildings						\$ 147,242,103		
Demonstrate Reconciliation to General Ledger								
Total Expenditure, General Ledger						\$ 225,526,678		
Net Expenditure, General Ledger			(Excluding CIP and Transfers)			\$ 147,242,103		
Total Expenditure, Above			(Excluding Depreciation)			\$ 147,242,103		
Difference (Should Equal Zero)						\$ -		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Derivation of Allocation Factor: Modified Operating Expenses

Fund		Department		Division or Cost Pool		Deductions to Expense Basis to Derive Allocation Factor											Modified Operating Expenses							
No.	Title	No.	Title	No.	Title	Debt Service		Capital	Amortization	Transfer	Central OH Charge	ISF Charge	Large Contractual	Distorting Expense	Extraordinary Expense									
Central Services Departments																								
100	General	100	City Council	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	(31,600)	\$	-	\$	-	\$	400,507			
100	General	111	City Manager	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	(200,000)	\$	-	\$	-	\$	1,649,448			
100	General	112	Information Services	Ex. 4	All Central Services	\$	-	\$	-	\$	(6,917)	\$	-	\$	-	\$	(762,960)	\$	(269,036)	\$	-	\$	2,122,114	
100	General	114	City Clerk	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(10,000)	\$	(200,000)	\$	-	\$	399,235	
100	General	115	Human Resources	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(497,950)	\$	-	\$	-	\$	959,479	
100	General	120	City Attorney	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(565,650)	\$	-	\$	-	\$	182,382	
100	General	300	Finance Administration	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(68,600)	\$	(62,000)	\$	-	\$	1,566,459	
100	General	310	Finance Operations	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(77,360)	\$	-	\$	-	\$	1,773,798	
100	General	427	Facilities Maintenance	Ex. 4	All Central Services	\$	-	\$	-	\$	(39,978)	\$	-	\$	-	\$	-	(1,154,600)	\$	(205,000)	\$	-	\$	1,288,042
100	General	910	Non Departmental	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	(9,249,336)	\$	-	\$	-	\$	-
100	General	116	Economic Development	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(230,000)	\$	-	\$	-	\$	742,434	
100	General	0	Not in Use	Ex. 4	All Central Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	0	Depreciation-Govt Buildings	Ex. 4	All Central Services	\$	-	\$	-	\$	(1,479,632)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Direct Services: Departments and Divisions or Cost Pools																								
100	General	100	City Council	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	111	City Manager	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	112	Information Services	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	114	City Clerk	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	163,387	
100	General	115	Human Resources	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	120	City Attorney	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	300	Finance Administration	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	310	Finance Operations	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	910	Non Departmental	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	116	Economic Development	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	0	Not in Use	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	0	Not in Use	0	Total Organization	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
100	General	161	Recreation Administration	0	Total Organization	\$	-	\$	-	\$	(13,996)	\$	-	\$	-	\$	(58,250)	\$	-	\$	-	\$	1,524,444	
100	General	162	Senior Citizen Services	0	Total Organization	\$	-	\$	-	\$	(29,714)	\$	-	\$	-	\$	(91,487)	\$	(113,271)	\$	-	\$	690,839	
100	General	163	Pre-K Enrichment	0	Total Organization	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(150,000)	\$	-	\$	-	\$	-	
100	General	164	Youth Program	0	Total Organization	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(167,000)	\$	-	\$	-	\$	722,084	
100	General	167	Special Events	0	Total Organization	\$	-	\$	-	\$	(5,088)	\$	-	\$	-	\$	(79,300)	\$	-	\$	-	\$	233,372	
100	General	168	Marketing	0	Total Organization	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(31,500)	\$	(28,500)	\$	-	\$	190,692	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Derivation of Allocation Factor: Modified Operating Expenses

Fund		Department		Division or Cost Pool		Deductions to Expense Basis to Derive Allocation Factor										Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Amortization	Transfer	Central OH Charge	ISF Charge	Large Contractual	Distorting Expense	Extraordinary Expense		
100	General	169	Performing Arts	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,000)	\$ -	\$ -	\$ 32,500	
100	General	170	General Classes	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (215,099)	\$ -	\$ -	\$ 107,494	
100	General	171	Aquatics	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,763	
100	General	172	Sports and Fitness	0	Total Organization	\$ -	\$ -	\$ (12,956)	\$ -	\$ -	\$ -	\$ (183,162)	\$ -	\$ -	\$ 457,404	
100	General	173	Adult Sports	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,200)	\$ -	\$ -	\$ 4,660	
100	General	400	Maintenance Administration	0	Total Organization	\$ -	\$ -	\$ (1,224)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860,518	
100	General	411	Engineering Administration	0	Total Organization	\$ -	\$ -	\$ (4,940)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 451,594	
100	General	412	Design & Construction	0	Total Organization	\$ -	\$ -	\$ (14,478)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,124,421	
100	General	413	Land Development	0	Total Organization	\$ -	\$ -	\$ (1,629)	\$ -	\$ -	\$ -	\$ (467,300)	\$ -	\$ -	\$ 1,555,079	
100	General	415	Traffic Engineering	0	Total Organization	\$ -	\$ -	\$ (2,547)	\$ -	\$ -	\$ -	\$ (101,300)	\$ -	\$ -	\$ 395,234	
100	General	421	Street Maintenance	0	Total Organization	\$ -	\$ -	\$ (179,305)	\$ -	\$ -	\$ -	\$ (71,750)	\$ -	\$ -	\$ 973,229	
100	General	424	Public Works	0	Total Organization	\$ -	\$ -	\$ (14,405)	\$ -	\$ -	\$ -	\$ (1,333,000)	\$ -	\$ -	\$ 14,000	
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (356,000)	\$ -	\$ -	\$ 633,456	
100	General	512	Planning	0	Total Organization	\$ -	\$ -	\$ (46,972)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,796,868	
100	General	531	Building Inspection Services	0	Total Organization	\$ -	\$ -	\$ (40,546)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,232,803	
100	General	532	Plan Checking	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997,516	
100	General	533	Building Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,620	
100	General	534	Permit Center	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,468	
100	General	551	Neighborhood Services	0	Total Organization	\$ -	\$ -	\$ (13,027)	\$ -	\$ -	\$ -	\$ (434,000)	\$ -	\$ -	\$ 639,839	
100	General	700	Police Administration	0	Total Organization	\$ -	\$ -	\$ (8,422)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,105,676	
100	General	711	Records	0	Total Organization	\$ -	\$ -	\$ (10,785)	\$ -	\$ -	\$ -	\$ (162,469)	\$ -	\$ -	\$ 1,848,083	
100	General	712	Personnel & Training	0	Total Organization	\$ -	\$ -	\$ (23,544)	\$ -	\$ -	\$ -	\$ (46,575)	\$ -	\$ -	\$ 407,768	
100	General	713	Communications	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (248,042)	\$ -	\$ -	\$ 3,599,137	
100	General	714	Community Relations	0	Total Organization	\$ -	\$ -	\$ (11,602)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,500	
100	General	721	Patrol Services	0	Total Organization	\$ -	\$ -	\$ (288,598)	\$ -	\$ -	\$ -	\$ (128,836)	\$ -	\$ -	\$ 17,839,139	
100	General	722	Traffic	0	Total Organization	\$ -	\$ -	\$ (69,023)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,817,047	
100	General	723	Crossing Guards	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,512	
100	General	724	Investigations	0	Total Organization	\$ -	\$ -	\$ (99,475)	\$ -	\$ -	\$ -	\$ (253,872)	\$ -	\$ -	\$ 3,590,232	
100	General	801	Fire Administration	0	Total Organization	\$ -	\$ -	\$ (14,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936,496	
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ -	\$ -	\$ (1,428,028)	\$ -	\$ -	\$ -	\$ (267,100)	\$ -	\$ (120,082)	\$ 15,615,247	
100	General	821	Prevention Division Admin	0	Total Organization	\$ -	\$ -	\$ (16,531)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,074,747	
100	General	822	Fire Inspn, Plan Ck & Invstg	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,964	
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,000)	\$ -	\$ -	\$ 256,720	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Derivation of Allocation Factor: Modified Operating Expenses

Fund		Department		Division or Cost Pool		Deductions to Expense Basis to Derive Allocation Factor										Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Amortization	Transfer	Central OH Charge	ISF Charge	Large Contractual	Distorting Expense	Extraordinary Expense		
Direct Services: Departments and Divisions or Cost Pools																
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (66,400)	\$ (20,000)	\$ (510,000)	\$	206,222
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,000)	\$ (4,000)	\$ -	\$	-
105	Abandon Vehicle Ab	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	22,500
150	Redevelopment Adm	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	56,710
211	HETCH-HETCHY Groi	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (35,000)	\$ -	\$ -	\$	-
213	Public Art Fund-Non	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (118,000)	\$ (9,500)	\$ -	\$	-
214	Community Planning	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
235	95-1 Light & Landsc	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (73,350)	\$ (56,000)	\$ -	\$	247,470
236	98-1 Light & Landsc	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,700)	\$ -	\$	43,365
237	2005 Community Far	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (185,000)	\$ (75,300)	\$ -	\$	971,053
238	2008 Community Far	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ -	\$ -	\$	-
250	HCD Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (450,000)	\$	91,000
251	HCD Loan	0	Total Fund	0	Total Fund	\$ (200,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
261	Supplemental Law E	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
263	Federal Asset Seizur	0	Total Fund	0	Total Fund	\$ -	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ (106)	\$ -	\$ -	\$ -	\$ (70,000)	\$ (85,500)	\$ -	\$	230,831
295	Housing Authority Ft	0	Total Fund	0	Total Fund	\$ -	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ (128,800)	\$ (9,000)	\$ (100,000)	\$	541,292
310	Street Improvement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
314	Vehicle Registration	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
317	Milpitas Business Pk	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
320	Park Improvement F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
330	General Governmen	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
340	Storm Drain Develop	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
350	Transit Area Impact I	0	Total Fund	0	Total Fund	\$ (75,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ (790,000)	\$ (160,000)	\$ (213,793)	\$ -	\$ -	\$ -	\$ (755,880)	\$ (17,403,600)	\$ (400,000)	\$	5,955,528
402	Water Line Extensio	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ (672,300)	\$ -	\$ (148,887)	\$ -	\$ -	\$ -	\$ (345,280)	\$ (6,468,400)	\$ (45,000)	\$	4,062,755

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Derivation of Allocation Factor: Modified Operating Expenses

Fund		Department		Division or Cost Pool		Deductions to Expense Basis to Derive Allocation Factor									Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Amortization	Transfer	Central OH Charge	ISF Charge	Large Contractual	Distorting Expense	Extraordinary Expense	
452	Treatment Plant Con 0		Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure 0		Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Manager 0		Total Fund	0	Total Fund	\$ -	\$ (225,100)	\$ (78,606)	\$ -	\$ -	\$ -	\$ (28,500)	\$ (602,100)	\$ (992,853)	\$ 946,004
505	Information Technol 0		Total Fund	0	Total Fund	\$ -	\$ (173,250)	\$ -	\$ -	\$ -	\$ -	\$ (98,000)	\$ -	\$ -	\$ -
506	Permit Automation F 0		Total Fund	0	Total Fund	\$ -	\$ -	\$ (140,539)	\$ -	\$ -	\$ -	\$ (256,000)	\$ -	\$ -	\$ 348,832
Grand Total						\$ (1,737,300)	\$ (638,350)	\$ (4,459,723)	\$ -	\$ -	\$ -	\$ (10,677,172)	\$ (34,876,243)	\$ (2,617,935)	\$ 93,715,012

Exhibit 3
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 100 - City Council

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
City Council	\$ -	-											
Not in Use	\$ -	-											
Not in Use	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	City Council	Not in Use	Not in Use							Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 3
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 111 - City Manager

Central Services Identification														
Cost Pool Name	Distributed Labor Cost	Distributed FTEs												
General Service	\$ -	0.50												
Public Safety	\$ -	0.50												
Operations & Infrastructure	\$ -	1.00												
Development	\$ -	1.00												
Direct Services	\$ -	-												
Position	Personnel Data		Allocation of Time to Central Services Functions											
Title	Total Labor Cost*	Full Time Equivalency*	General Service	Public Safety	Operations & Infrastructure	Development						Direct Services	Rationale for Allocation	
City Manager	\$ -	0.99	50%	50%	0%	0%						0%	cost pool by position	
Assistant City Manager	\$ -	1.00	0%	0%	100%	0%						0%	cost pool by position	
Deputy City Manager	\$ -	1.00	0%	0%	0%	100%						0%	cost pool by position	
Not in Use	\$ -	-	100%	0%	0%	0%						0%	explain	
Not in Use	\$ -	-	100%	0%	0%	0%						0%	explain	
Distribution of Labor Cost	\$ -		0%	0%	0%	0%						0%		
Distribution of FTEs		2.99	17%	17%	33%	33%						0%		

* Total Labor Cost and Full Time Equivalency listed here references the value budgeted in this organization and excludes portions of the total position that are directly charged to other funds/organizations.

Exhibit 3
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 112 - Information Services

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
Information Services	\$ -	-											
Not in Use	\$ -	-											
Not in Use	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	Information Services	Not in Use	Not in Use							Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 3

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 114 - City Clerk

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
General Service	\$ -	0.77											
Elections	\$ -	0.15											
Legislative Support	\$ -	1.18											
Direct Services	\$ -	0.90	*										
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	General Service	Elections	Legislative Support							Direct Services	Rationale for Allocation
[Title]	\$ -	1.00	22%	10%	63%							5%	interview/time analysis
[Title]	\$ -	1.00	20%	0%	5%							75%	interview/time analysis
Deputy City Clerk	\$ -	1.00	35%	5%	50%							10%	interview/time analysis
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		3.00	26%	5%	39%							30%	

* Direct Services in this organization is provision of passport services.

Exhibit 3
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 115 - Human Resources

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
Human Resources	\$ -	-											
Not in Use	\$ -	-											
Not in Use	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	Human Resources	Not in Use	Not in Use							Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 3
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 120 - City Attorney

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
General Service	\$ -	-											
Specific Service	\$ -	-											
Not in Use	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	General Service	Specific Service	Not in Use							Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 3

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 300 - Finance Administration

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
General Service	\$ -	2.06											
Payroll	\$ -	0.25											
Accounting	\$ -	0.25											
Accounts Payable	\$ -	0.15											
Cash Collections	\$ -	-											
Purchasing	\$ -	2.00											
Budget & Forecasting	\$ -	2.08											
Risk	\$ -	0.64											
Treasury	\$ -	0.49											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost*	Full Time Equivalency*	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	Direct Services	Rationale for Allocation
Director, Financial Services	\$ -	0.96	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Purchasing Agent	\$ -	1.00	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	interview/time analysis
Assistant Finance Director	\$ -	0.98	10%	25%	25%	15%	0%	0%	25%	0%	0%	0%	interview/time analysis
Budget Manager	\$ -	0.98	0%	0%	0%	0%	0%	0%	85%	15%	0%	0%	interview/time analysis
Buyer	\$ -	1.00	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	interview/time analysis
Financial Analyst	\$ -	1.00	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	interview/time analysis
Accountant Technician	\$ -	0.98	0%	0%	0%	0%	0%	0%	0%	50%	50%	0%	interview/time analysis
Financial Analyst	\$ -	1.00	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Distribution of Labor Cost	\$ -		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Distribution of FTEs		7.90	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	

* Total Labor Cost and Full Time Equivalency listed here references the value budgeted in this organization and excludes portions of the total position that are directly charged to other funds/organizations.

Exhibit 3

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 310 - Finance Operations

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
General Service	\$ -	0.73											
Payroll	\$ -	3.00											
Accounting	\$ -	3.65											
Accounts Payable	\$ -	1.59											
Cash Collections	\$ -	1.11											
Purchasing	\$ -	0.45											
Budget & Forecasting	\$ -	-											
Risk	\$ -	-											
Treasury	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost*	Full Time Equivalency*	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	Direct Services	Rationale for Allocation
Unfunded	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Customer Service Supervisor	\$ -	0.20	80%	0%	0%	0%	20%	0%	0%	0%	0%	0%	interview/time analysis
Accountant	\$ -	1.00	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Accountant	\$ -	0.50	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Senior Accountant	\$ -	1.00	0%	0%	20%	60%	0%	20%	0%	0%	0%	0%	interview/time analysis
Senior Accountant	\$ -	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Senior Accountant	\$ -	0.20	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Senior Accountant	\$ -	0.96	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant I	\$ -	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.75	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	interview/time analysis
Unfunded	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant I	\$ -	0.99	0%	0%	0%	75%	0%	25%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.20	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.25	75%	0%	0%	0%	25%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.25	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.99	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant I	\$ -	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Fiscal Assistant II	\$ -	0.25	75%	0%	0%	0%	25%	0%	0%	0%	0%	0%	interview/time analysis
Unfunded	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Water Meter Reader II	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Water Meter Reader II	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Water Meter Reader II	\$ -	-	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	interview/time analysis
Distribution of Labor Cost	\$ -		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Distribution of FTEs		10.54	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	

* Total Labor Cost and Full Time Equivalency listed here references the value budgeted in this organization and excludes portions of the total position that are directly charged to other funds/organizations.

Exhibit 3

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 427 - Facilities Maintenance

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
Facilities Maintenance	\$ -	-											
Not in Use	\$ -	-											
Not in Use	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	Facilities Maintenance	Not in Use	Not in Use							Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 3
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 910 - Non Departmental

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
Personnel Services	\$ -	-											
Facilities / Utilities	\$ -	-											
Financial Services	\$ -	-											
Contingency	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	Personnel Services	Facilities / Utilities	Financial Services	Contingency						Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%	0%						0%	explain
Not in Use	\$ -	-	100%	0%	0%	0%						0%	explain
Not in Use	\$ -	-	100%	0%	0%	0%						0%	explain
Not in Use	\$ -	-	100%	0%	0%	0%						0%	explain
Not in Use	\$ -	-	100%	0%	0%	0%						0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%	0%						0%	
Distribution of FTEs		-	0%	0%	0%	0%						0%	

Exhibit 3
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 116 - Economic Development

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
Economic Development	\$ -	-											
Not in Use	\$ -	-											
Not in Use	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	Economic Development	Not in Use	Not in Use							Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 3

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 0 - Not in Use

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
Not in Use	\$ -	-											
Not in Use	\$ -	-											
Not in Use	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	Not in Use	Not in Use	Not in Use							Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 3
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Distribution of Labor to Central Services Cost Pools | 0 - Depreciation-Govt Buildings

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
Depreciation-Govt Buildings	\$ -	-											
Not in Use	\$ -	-											
Not in Use	\$ -	-											
Direct Services	\$ -	-											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	Depreciation-Govt Buildings	Not in Use	Not in Use							Direct Services	Rationale for Allocation
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Not in Use	\$ -	-	100%	0%	0%							0%	explain
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 4
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 100 - City Council

Expenditure Description and Allocable Amount								Allocation of Expense to Central Services Functions										
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	City Council	Not in Use	Not in Use							Direct Services	Rationale for Allocation
100	100	4111	Permanent Salaries	\$ 56,994	\$ -		\$ 56,994	100%	0%	0%							0%	all to single cost pool
100	100	4112	Temporary Salaries	\$ 4,800	\$ -		\$ 4,800	100%	0%	0%							0%	all to single cost pool
100	100	4121	Allowances	\$ 38,700	\$ -		\$ 38,700	100%	0%	0%							0%	all to single cost pool
100	100	4131	PERS	\$ 21,560	\$ -		\$ 21,560	100%	0%	0%							0%	all to single cost pool
100	100	4132	Group Insurance	\$ 112,380	\$ -		\$ 112,380	100%	0%	0%							0%	all to single cost pool
100	100	4133	Medicare	\$ 1,370	\$ -		\$ 1,370	100%	0%	0%							0%	all to single cost pool
100	100	4135	Worker's Compensation	\$ 274	\$ -		\$ 274	100%	0%	0%							0%	all to single cost pool
100	100	4161	Retiree Medical Reserve	\$ 2,844	\$ -		\$ 2,844	100%	0%	0%							0%	all to single cost pool
100	100	4202	Community Promotions-CC Alloca	\$ 22,740	\$ -		\$ 22,740	100%	0%	0%							0%	all to single cost pool
100	100	4203	Community Promotions-CC Unallo	\$ 20,000	\$ -		\$ 20,000	100%	0%	0%							0%	all to single cost pool
100	100	4221	Office Supplies	\$ 11,000	\$ -		\$ 11,000	100%	0%	0%							0%	all to single cost pool
100	100	4237	Contractual Services	\$ 31,600	\$ -		\$ 31,600	100%	0%	0%							0%	all to single cost pool
100	100	4501	Memberships & Dues	\$ 65,845	\$ -		\$ 65,845	100%	0%	0%							0%	all to single cost pool
100	100	4503	Training and Registration	\$ 25,000	\$ -		\$ 25,000	100%	0%	0%							0%	all to single cost pool
100	100	4506	Meals for Meetings	\$ 3,000	\$ -		\$ 3,000	100%	0%	0%							0%	all to single cost pool
100	100	4522	Non-Conference Expenses	\$ 14,000	\$ -		\$ 14,000	100%	0%	0%							0%	all to single cost pool
Total Expense Basis and Distribution				\$ 432,107	\$ -		\$ 432,107	100%	0%	0%							0%	
Distribution of Allocable Expense							\$ 432,107	\$ 432,107	\$ -	\$ -							\$ -	
Return of Unallowable Deductions to Direct Services																\$ -		
Cost Pools				\$ 432,107				\$ 432,107	\$ -	\$ -							\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 111 - City Manager

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions											
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Public Safety	Operations & Infrastructure	Development						Direct Services	Rationale for Allocation
100	111	4111	Permanent Salaries	\$ 1,037,234	\$ -		\$ 1,037,234	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4121	Allowances	\$ 6,528	\$ -		\$ 6,528	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4131	PERS	\$ 362,554	\$ -		\$ 362,554	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4132	Group Insurance	\$ 134,400	\$ -		\$ 134,400	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4133	Medicare	\$ 15,222	\$ -		\$ 15,222	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4135	Worker's Compensation	\$ 5,174	\$ -		\$ 5,174	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4138	Deferred Comp-Employer	\$ 5,376	\$ -		\$ 5,376	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4161	Retiree Medical Reserve	\$ 51,660	\$ -		\$ 51,660	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4201	Community Promotions	\$ 10,000	\$ -		\$ 10,000	100%	0%	0%	0%						0%	Exhibit 3, FTE allocation
100	111	4221	Office Supplies	\$ 7,000	\$ -		\$ 7,000	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4237	Contractual Services	\$ 200,000	\$ -		\$ 200,000	100%	0%	0%	0%						0%	Exhibit 3, FTE allocation
100	111	4501	Memberships & Dues	\$ 3,300	\$ -		\$ 3,300	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4503	Training and Registration	\$ 10,000	\$ -		\$ 10,000	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
100	111	4506	Meals for Meetings	\$ 1,000	\$ -		\$ 1,000	17%	17%	33%	33%						0%	Exhibit 3, FTE allocation
Total Expense Basis and Distribution				\$ 1,849,448	\$ -		\$ 1,849,448	26%	15%	30%	30%						0%	
Distribution of Allocable Expense							\$ 1,849,448	\$ 481,414	\$ 271,414	\$ 548,310	\$ 548,310						\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 1,849,448				\$ 481,414	\$ 271,414	\$ 548,310	\$ 548,310						\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 112 - Information Services

Expenditure Description and Allocable Amount								Allocation of Expense to Central Services Functions										
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Information Services	Not in Use	Not in Use							Direct Services	Rationale for Allocation
100	112	4111	Permanent Salaries	\$ 1,245,268	\$ -		\$ 1,245,268	100%	0%	0%							0%	all to single cost pool
100	112	4112	Temporary Salaries	\$ 50,000	\$ -		\$ 50,000	100%	0%	0%							0%	all to single cost pool
100	112	4131	PERS	\$ 468,912	\$ -		\$ 468,912	100%	0%	0%							0%	all to single cost pool
100	112	4132	Group Insurance	\$ 230,388	\$ -		\$ 230,388	100%	0%	0%							0%	all to single cost pool
100	112	4133	Medicare	\$ 18,178	\$ -		\$ 18,178	100%	0%	0%							0%	all to single cost pool
100	112	4135	Worker's Compensation	\$ 6,208	\$ -		\$ 6,208	100%	0%	0%							0%	all to single cost pool
100	112	4138	Deferred Comp-Employer	\$ 9,216	\$ -		\$ 9,216	100%	0%	0%							0%	all to single cost pool
100	112	4161	Retiree Medical Reserve	\$ 62,064	\$ -		\$ 62,064	100%	0%	0%							0%	all to single cost pool
100	112	4211	Equip Replacement Amortization	\$ 6,917	\$ -		\$ 6,917	100%	0%	0%							0%	all to single cost pool
100	112	4223	Department Supplies	\$ 18,180	\$ -		\$ 18,180	100%	0%	0%							0%	all to single cost pool
100	112	4241	Repair & Maintenance	\$ 762,960	\$ -		\$ 762,960	100%	0%	0%							0%	all to single cost pool
100	112	4411	Phone-Local	\$ 120,364	\$ -		\$ 120,364	100%	0%	0%							0%	all to single cost pool
100	112	4412	Computer Data Lines	\$ 93,672	\$ -		\$ 93,672	100%	0%	0%							0%	all to single cost pool
100	112	4416	Cellular Phones	\$ 55,000	\$ -		\$ 55,000	100%	0%	0%							0%	all to single cost pool
100	112	4501	Memberships & Dues	\$ 2,200	\$ -		\$ 2,200	100%	0%	0%							0%	all to single cost pool
100	112	4503	Training and Registration	\$ 11,000	\$ -		\$ 11,000	100%	0%	0%							0%	all to single cost pool
100	112	4508	Mileage Reimbursement/Parking	\$ 500	\$ -		\$ 500	100%	0%	0%							0%	all to single cost pool
Total Expense Basis and Distribution				\$ 3,161,027	\$ -		\$ 3,161,027	100%	0%	0%							0%	
Distribution of Allocable Expense							\$ 3,161,027	\$ 3,161,027	\$ -	\$ -							\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 3,161,027			\$ 3,161,027	\$ -	\$ -								\$ -	

Exhibit 4

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 114 - City Clerk

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions											
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Elections	Legislative Support						Direct Services	Rationale for Allocation
100	114	4111	Permanent Salaries	\$ 321,384	\$ -		\$ 321,384	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4131	PERS	\$ 121,142	\$ -		\$ 121,142	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4132	Group Insurance	\$ 67,320	\$ -		\$ 67,320	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4133	Medicare	\$ 4,696	\$ -		\$ 4,696	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4135	Worker's Compensation	\$ 1,544	\$ -		\$ 1,544	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4138	Deferred Comp-Employer	\$ 2,700	\$ -		\$ 2,700	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4161	Retiree Medical Reserve	\$ 15,336	\$ -		\$ 15,336	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4221	Office Supplies	\$ 3,000	\$ -		\$ 3,000	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4231	Advertising	\$ 18,000	\$ -		\$ 18,000	100%	0%	0%						0%	all to General Service
100	114	4237	Contractual Services	\$ 10,000	\$ -		\$ 10,000	100%	0%	0%						0%	all to General Service
100	114	4280	Elections	\$ 200,000	\$ -		\$ 200,000	0%	100%	0%						0%	all to Elections
100	114	4501	Memberships & Dues	\$ 1,500	\$ -		\$ 1,500	26%	5%	39%						30%	Exhibit 3, FTE allocation
100	114	4503	Training and Registration	\$ 6,000	\$ -		\$ 6,000	26%	5%	39%						30%	Exhibit 3, FTE allocation
Total Expense Basis and Distribution				\$ 772,622	\$ -		\$ 772,622	22%	29%	28%						21%	
Distribution of Allocable Expense							\$ 772,622	\$ 167,786	\$ 227,231	\$ 214,218						\$ 163,387	
Return of Unallowable Deductions to Direct Services																\$ -	
Cost Pools				\$ 772,622				\$ 167,786	\$ 227,231	\$ 214,218	\$ -					\$ 163,387	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 115 - Human Resources

Expenditure Description and Allocable Amount								Allocation of Expense to Central Services Functions										
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Human Resources	Not in Use	Not in Use							Direct Services	Rationale for Allocation
100	115	4111	Permanent Salaries	\$ 540,634	\$ -		\$ 540,634	100%	0%	0%							0%	all to single cost pool
100	115	4112	Temporary Salaries	\$ 10,000	\$ -		\$ 10,000	100%	0%	0%							0%	all to single cost pool
100	115	4113	Overtime	\$ 1,000	\$ -		\$ 1,000	100%	0%	0%							0%	all to single cost pool
100	115	4131	PERS	\$ 203,590	\$ -		\$ 203,590	100%	0%	0%							0%	all to single cost pool
100	115	4132	Group Insurance	\$ 112,152	\$ -		\$ 112,152	100%	0%	0%							0%	all to single cost pool
100	115	4133	Medicare	\$ 7,914	\$ -		\$ 7,914	100%	0%	0%							0%	all to single cost pool
100	115	4135	Worker's Compensation	\$ 2,690	\$ -		\$ 2,690	100%	0%	0%							0%	all to single cost pool
100	115	4138	Deferred Comp-Employer	\$ 4,488	\$ -		\$ 4,488	100%	0%	0%							0%	all to single cost pool
100	115	4161	Retiree Medical Reserve	\$ 27,036	\$ -		\$ 27,036	100%	0%	0%							0%	all to single cost pool
100	115	4201	Community Promotions	\$ 8,500	\$ -		\$ 8,500	100%	0%	0%							0%	all to single cost pool
100	115	4221	Office Supplies	\$ 5,500	\$ -		\$ 5,500	100%	0%	0%							0%	all to single cost pool
100	115	4231	Advertising	\$ 2,500	\$ -		\$ 2,500	100%	0%	0%							0%	all to single cost pool
100	115	4237	Contractual Services	\$ 497,950	\$ -		\$ 497,950	100%	0%	0%							0%	all to single cost pool
100	115	4501	Memberships & Dues	\$ 2,475	\$ -		\$ 2,475	100%	0%	0%							0%	all to single cost pool
100	115	4503	Training and Registration	\$ 24,000	\$ -		\$ 24,000	100%	0%	0%							0%	all to single cost pool
100	115	4506	Meals for Meetings	\$ 7,000	\$ -		\$ 7,000	100%	0%	0%							0%	all to single cost pool
Total Expense Basis and Distribution				\$ 1,457,429	\$ -		\$ 1,457,429	100%	0%	0%							0%	
Distribution of Allocable Expense							\$ 1,457,429	\$ 1,457,429	\$ -	\$ -							\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 1,457,429			\$ 1,457,429	\$ -	\$ -								\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 120 - City Attorney

Expenditure Description and Allocable Amount								Allocation of Expense to Central Services Functions										
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Specific Service	Not in Use							Direct Services	Rationale for Allocation
100	120	4111	Permanent Salaries	\$ 109,360	\$ -		\$ 109,360	64%	36%	0%							0%	Invoice detail 17-18*
100	120	4131	PERS	\$ 41,282	\$ -		\$ 41,282	64%	36%	0%							0%	Invoice detail 17-18*
100	120	4132	Group Insurance	\$ 22,368	\$ -		\$ 22,368	64%	36%	0%							0%	Invoice detail 17-18*
100	120	4133	Medicare	\$ 1,596	\$ -		\$ 1,596	64%	36%	0%							0%	Invoice detail 17-18*
100	120	4135	Worker's Compensation	\$ 492	\$ -		\$ 492	64%	36%	0%							0%	Invoice detail 17-18*
100	120	4138	Deferred Comp-Employer	\$ 900	\$ -		\$ 900	64%	36%	0%							0%	Invoice detail 17-18*
100	120	4161	Retiree Medical Reserve	\$ 4,884	\$ -		\$ 4,884	64%	36%	0%							0%	Invoice detail 17-18*
100	120	4221	Office Supplies	\$ 1,500	\$ -		\$ 1,500	64%	36%	0%							0%	Invoice detail 17-18*
100	120	4237	Contractual Services	\$ 565,650	\$ -		\$ 565,650	64%	36%	0%							0%	Invoice detail 17-18*
Total Expense Basis and Distribution				\$ 748,032	\$ -		\$ 748,032	64%	36%	0%							0%	
Distribution of Allocable Expense							\$ 748,032	\$ 478,740	\$ 269,292	\$ -							\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 748,032				\$ 478,740	\$ 269,292	\$ -							\$ -	

* Proportion shown is derived from total billings for Retainer and GC Coverage on the 2017-18 attorney invoice. General Service equals charges to "general" and central services organizations. Specific Service equals charges to direct services organizations.

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 300 - Finance Administration

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions												
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	Direct Services	Rationale for Allocation
100	300	4111	Permanent Salaries	\$ 930,740	\$ -		\$ 930,740	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4131	PERS	\$ 350,476	\$ -		\$ 350,476	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4132	Group Insurance	\$ 177,576	\$ -		\$ 177,576	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4133	Medicare	\$ 13,600	\$ -		\$ 13,600	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4135	Worker's Compensation	\$ 4,658	\$ -		\$ 4,658	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4138	Deferred Comp-Employer	\$ 7,092	\$ -		\$ 7,092	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4161	Retiree Medical Reserve	\$ 46,512	\$ -		\$ 46,512	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4221	Office Supplies	\$ 10,000	\$ -		\$ 10,000	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4223	Department Supplies	\$ 62,000	\$ -		\$ 62,000	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service
100	300	4231	Advertising	\$ 1,000	\$ -		\$ 1,000	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service
100	300	4237	Contractual Services	\$ 68,600	\$ -		\$ 68,600	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service
100	300	4241	Repair & Maintenance	\$ 7,500	\$ -		\$ 7,500	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4501	Memberships & Dues	\$ 1,470	\$ -		\$ 1,470	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4503	Training and Registration	\$ 15,485	\$ -		\$ 15,485	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
100	300	4508	Mileage Reimbursement/Parking	\$ 350	\$ -		\$ 350	26%	3%	3%	2%	0%	25%	26%	8%	6%	0%	Exhibit 3, FTE allocation
Total Expense Basis and Distribution				\$ 1,697,059	\$ -		\$ 1,697,059	32%	3%	3%	2%	0%	23%	24%	7%	6%	0%	
Distribution of Allocable Expense							\$ 1,697,059	\$ 539,412	\$ 48,549	\$ 48,549	\$ 29,129	\$ -	\$ 396,319	\$ 411,181	\$ 126,822	\$ 97,098	\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 1,697,059				\$ 539,412	\$ 48,549	\$ 48,549	\$ 29,129	\$ -	\$ 396,319	\$ 411,181	\$ 126,822	\$ 97,098	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 310 - Finance Operations

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions											
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	Direct Services	Rationale for Allocation
100	310	4111	Permanent Salaries	\$ 1,003,468	\$ -		\$ 1,003,468	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4112	Temporary Salaries	\$ 55,600	\$ -		\$ 55,600	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4113	Overtime	\$ 10,000	\$ -		\$ 10,000	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4131	PERS	\$ 364,022	\$ -		\$ 364,022	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4132	Group Insurance	\$ 246,672	\$ -		\$ 246,672	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4133	Medicare	\$ 14,144	\$ -		\$ 14,144	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4135	Worker's Compensation	\$ 4,768	\$ -		\$ 4,768	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4138	Deferred Comp-Employer	\$ 9,864	\$ -		\$ 9,864	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4161	Retiree Medical Reserve	\$ 47,580	\$ -		\$ 47,580	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4221	Office Supplies	\$ 5,550	\$ -		\$ 5,550	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4237	Contractual Services	\$ 77,360	\$ -		\$ 77,360	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	all to General Service
100	310	4239	Audit Fees	\$ 850	\$ -		\$ 850	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4501	Memberships & Dues	\$ 680	\$ -		\$ 680	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
100	310	4503	Training and Registration	\$ 10,600	\$ -		\$ 10,600	7%	28%	35%	15%	11%	4%	0%	0%	0%	0%	Exhibit 3, FTE allocation
Total Expense Basis and Distribution				\$ 1,851,158	\$ -		\$ 1,851,158	11%	27%	33%	14%	10%	4%	0%	0%	0%	0%	
Distribution of Allocable Expense							\$ 1,851,158	\$ 200,482	\$ 505,116	\$ 614,557	\$ 268,132	\$ 187,524	\$ 75,346	\$ -	\$ -	\$ -	\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 1,851,158				\$ 200,482	\$ 505,116	\$ 614,557	\$ 268,132	\$ 187,524	\$ 75,346	\$ -	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 427 - Facilities Maintenance

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions											
Fund-Org-Object	Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Facilities Maintenance	Not in Use	Not in Use								Direct Services	Rationale for Allocation
100 427 4111	Permanent Salaries	\$ 680,576	\$ -		\$ 680,576	100%	0%	0%								0%	all to single cost pool
100 427 4112	Temporary Salaries	\$ 30,000	\$ -		\$ 30,000	100%	0%	0%								0%	all to single cost pool
100 427 4113	Overtime	\$ 35,000	\$ -		\$ 35,000	100%	0%	0%								0%	all to single cost pool
100 427 4121	Allowances	\$ 20,000	\$ -		\$ 20,000	100%	0%	0%								0%	all to single cost pool
100 427 4131	PERS	\$ 258,114	\$ -		\$ 258,114	100%	0%	0%								0%	all to single cost pool
100 427 4132	Group Insurance	\$ 192,732	\$ -		\$ 192,732	100%	0%	0%								0%	all to single cost pool
100 427 4133	Medicare	\$ 9,835	\$ -		\$ 9,835	100%	0%	0%								0%	all to single cost pool
100 427 4135	Worker's Compensation	\$ 12,987	\$ -		\$ 12,987	100%	0%	0%								0%	all to single cost pool
100 427 4161	Retiree Medical Reserve	\$ 32,398	\$ -		\$ 32,398	100%	0%	0%								0%	all to single cost pool
100 427 4211	Equip Replacement Amortization	\$ 39,978	\$ -		\$ 39,978	100%	0%	0%								0%	all to single cost pool
100 427 4224	Maintenance Supplies	\$ 205,000	\$ -		\$ 205,000	100%	0%	0%								0%	all to single cost pool
100 427 4225	Health & Safety Supplies	\$ 10,350	\$ -		\$ 10,350	100%	0%	0%								0%	all to single cost pool
100 427 4237	Contractual Services	\$ 1,154,600	\$ -		\$ 1,154,600	100%	0%	0%								0%	all to single cost pool
100 427 4501	Memberships & Dues	\$ 350	\$ -		\$ 350	100%	0%	0%								0%	all to single cost pool
100 427 4503	Training and Registration	\$ 5,200	\$ -		\$ 5,200	100%	0%	0%								0%	all to single cost pool
100 427 4506	Meals for Meetings	\$ 500	\$ -		\$ 500	100%	0%	0%								0%	all to single cost pool
Total Expense Basis and Distribution		\$ 2,687,620	\$ -		\$ 2,687,620	100%	0%	0%								0%	
Distribution of Allocable Expense					\$ 2,687,620	\$ 2,687,620	\$ -	\$ -								\$ -	
Return of Unallowable Deductions to Direct Services																\$ -	
Cost Pools		\$ 2,687,620				\$ 2,687,620	\$ -	\$ -								\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 910 - Non Departmental

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions											
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Personnel Services	Facilities / Utilities	Financial Services	Contingency						Direct Services	Rationale for Allocation
100	910	4124	Leave Cashout	\$ 650,000	\$ -		\$ 650,000	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4131	PERS	\$ 22,500	\$ -		\$ 22,500	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4132	Group Insurance	\$ 24,300	\$ -		\$ 24,300	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4136	Unemployment	\$ 27,000	\$ -		\$ 27,000	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4137	MOU Contractual Agreements	\$ 671,400	\$ -		\$ 671,400	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4139	PARS	\$ 9,900	\$ -		\$ 9,900	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4141	Adjustments-Payroll	\$ 2,001,369	\$ -		\$ 2,001,369	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4161	Retiree Medical Reserve	\$ 1,328,000	\$ -		\$ 1,328,000	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4221	Office Supplies	\$ 13,500	\$ -		\$ 13,500	0%	0%	100%	0%						0%	all to Financial Services
100	910	4237	Contractual Services	\$ 36,000	\$ -		\$ 36,000	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4239	Audit Fees	\$ 67,500	\$ -		\$ 67,500	0%	0%	100%	0%						0%	all to Financial Services
100	910	4253	ABAG Attorney's Fees	\$ 36,667	\$ -		\$ 36,667	0%	0%	100%	0%						0%	all to Financial Services
100	910	4254	ABAG Settlements	\$ 75,000	\$ -		\$ 75,000	0%	0%	100%	0%						0%	all to Financial Services
100	910	4421	Utilities-Gas	\$ 207,000	\$ -		\$ 207,000	0%	100%	0%	0%						0%	all to Facilities
100	910	4422	Utilities-Electric	\$ 1,560,000	\$ -		\$ 1,560,000	0%	100%	0%	0%						0%	all to Facilities
100	910	4423	Utilities-Water	\$ 864,200	\$ -		\$ 864,200	0%	100%	0%	0%						0%	all to Facilities
100	910	4503	Training and Registration	\$ 3,000	\$ -		\$ 3,000	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4509	Tuition Reimbursement	\$ 24,000	\$ -		\$ 24,000	100%	0%	0%	0%						0%	all to Personnel Services
100	910	4602	Liability	\$ 477,000	\$ -		\$ 477,000	0%	0%	100%	0%						0%	all to Financial Services
100	910	4610	Uncollectible Accounts	\$ 50,000	\$ -		\$ 50,000	0%	0%	100%	0%						0%	all to Financial Services
100	910	4611	Collection Fee	\$ 1,000	\$ -		\$ 1,000	0%	0%	100%	0%						0%	all to Financial Services
100	910	4640	Contingent Reserve	\$ 1,100,000	\$ -		\$ 1,100,000	0%	0%	0%	100%						0%	all to Financial Services
Total Expense Basis and Distribution				\$ 9,249,336	\$ -		\$ 9,249,336	52%	28%	8%	12%						0%	
Distribution of Allocable Expense							\$ 9,249,336	\$ 4,797,469	\$ 2,631,200	\$ 720,667	\$ 1,100,000						\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 9,249,336				\$ 4,797,469	\$ 2,631,200	\$ 720,667	\$ 1,100,000						\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 116 - Economic Development

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions											
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Economic Development	Not in Use	Not in Use							Direct Services	Rationale for Allocation
100	116	4111	Permanent Salaries	\$ 421,937	\$ -		\$ 421,937	100%	0%	0%							0%	all to single cost pool
100	116	4112	Temporary Salaries	\$ 30,000	\$ -		\$ 30,000	100%	0%	0%							0%	all to single cost pool
100	116	4131	PERS	\$ 127,326	\$ -		\$ 127,326	100%	0%	0%							0%	all to single cost pool
100	116	4132	Group Insurance	\$ 67,428	\$ -		\$ 67,428	100%	0%	0%							0%	all to single cost pool
100	116	4133	Medicare	\$ 5,672	\$ -		\$ 5,672	100%	0%	0%							0%	all to single cost pool
100	116	4135	Worker's Compensation	\$ 1,938	\$ -		\$ 1,938	100%	0%	0%							0%	all to single cost pool
100	116	4138	Deferred Comp-Employer	\$ 2,700	\$ -		\$ 2,700	100%	0%	0%							0%	all to single cost pool
100	116	4161	Retiree Medical Reserve	\$ 19,428	\$ -		\$ 19,428	100%	0%	0%							0%	all to single cost pool
100	116	4221	Office Supplies	\$ 1,500	\$ -		\$ 1,500	100%	0%	0%							0%	all to single cost pool
100	116	4231	Advertising	\$ 25,000	\$ -		\$ 25,000	100%	0%	0%							0%	all to single cost pool
100	116	4237	Contractual Services	\$ 230,000	\$ -		\$ 230,000	100%	0%	0%							0%	all to single cost pool
100	116	4501	Memberships & Dues	\$ 24,505	\$ -		\$ 24,505	100%	0%	0%							0%	all to single cost pool
100	116	4503	Training and Registration	\$ 15,000	\$ -		\$ 15,000	100%	0%	0%							0%	all to single cost pool
Total Expense Basis and Distribution				\$ 972,434	\$ -		\$ 972,434	100%	0%	0%							0%	
Distribution of Allocable Expense							\$ 972,434	\$ 972,434	\$ -	\$ -							\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 972,434			\$ 972,434	\$ -	\$ -								\$ -	

Exhibit 4
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 0 - Not in Use

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions											
Fund-Org-Object	Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Not in Use	Not in Use	Not in Use							Direct Services	Rationale for Allocation	
100			\$ -		\$ -	100%	0%	0%							0%	explain	
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
100			\$ -		\$ -	100%											
Total Expense Basis and Distribution		\$ -	\$ -		\$ -	0%	0%	0%							0%		
Distribution of Allocable Expense					\$ -	\$ -	\$ -	\$ -							\$ -		
Return of Unallowable Deductions to Direct Services															\$ -		
Cost Pools		\$ -				\$ -	\$ -	\$ -							\$ -		

Exhibit 4
CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Determination of Allocable Central Services Expense | 0 - Depreciation-Govt Buildings

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions												
Fund-Org-Object			Description	Total Budget 2018-19	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	Depreciation- Govt Buildings	Not in Use	Not in Use							Direct Services	Rationale for Allocation
0	0	0	Estimated Depreciation	\$ 1,479,632	\$ -		\$ 1,479,632	100%	0%	0%							0%	all to single cost pool
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
					\$ -		\$ -	100%										
Total Expense Basis and Distribution				\$ 1,479,632	\$ -		\$ 1,479,632	100%	0%	0%							0%	
Distribution of Allocable Expense							\$ 1,479,632	\$ 1,479,632	\$ -	\$ -							\$ -	
Return of Unallowable Deductions to Direct Services																	\$ -	
Cost Pools				\$ 1,479,632			\$ 1,479,632	\$ -	\$ -								\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Modified Operating Expenses			Gross Operating Expenses			Assigned Square Footage		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			\$ 400,507	0.4%		\$ 432,107	0.3%		-	0.0%	
100	General	111	City Manager			\$ 1,649,448	1.8%		\$ 1,849,448	1.3%		-	0.0%	
100	General	112	Information Services			\$ 2,122,114	2.3%		\$ 3,154,110	2.2%		-	0.0%	
100	General	114	City Clerk			\$ 399,235	0.4%		\$ 609,235	0.4%		-	0.0%	
100	General	115	Human Resources			\$ 959,479	1.0%		\$ 1,457,429	1.0%		-	0.0%	
100	General	120	City Attorney			\$ 182,382	0.2%		\$ 748,032	0.5%		-	0.0%	
100	General	300	Finance Administration			\$ 1,566,459	1.7%		\$ 1,697,059	1.2%		-	0.0%	
100	General	310	Finance Operations			\$ 1,773,798	1.9%		\$ 1,851,158	1.3%		-	0.0%	
100	General	427	Facilities Maintenance			\$ 1,288,042	1.4%		\$ 2,647,642	1.9%		-	0.0%	
100	General	910	Non Departmental			\$ -	0.0%		\$ 9,249,336	6.5%		-	0.0%	
100	General	116	Economic Development			\$ 742,434	0.8%		\$ 972,434	0.7%		-	0.0%	
100	General	0	Not in Use			\$ -	0.0%		\$ -	0.0%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			\$ -	0.0%		\$ -	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Services	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 163,387	0.2%	0.2%	\$ 163,387	0.1%	0.1%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	0	Total Organization	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	\$ 1,524,444	1.6%	1.8%	\$ 1,582,694	1.1%	1.4%	97,182	35.3%	35.3%
100	General	162	Senior Citizen Services	0	Total Organization	\$ 690,839	0.7%	0.8%	\$ 895,597	0.6%	0.8%	-	0.0%	0.0%
100	General	163	Pre-K Enrichment	0	Total Organization	\$ -	0.0%	0.0%	\$ 150,000	0.1%	0.1%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	\$ 722,084	0.8%	0.9%	\$ 889,084	0.6%	0.8%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	\$ 233,372	0.2%	0.3%	\$ 312,672	0.2%	0.3%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Modified Operating Expenses			Gross Operating Expenses			Assigned Square Footage		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	168	Marketing	0	Total Organization	\$ 190,692	0.2%	0.2%	\$ 250,692	0.2%	0.2%	-	0.0%	0.0%
100	General	169	Performing Arts	0	Total Organization	\$ 32,500	0.0%	0.0%	\$ 38,500	0.0%	0.0%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	\$ 107,494	0.1%	0.1%	\$ 322,593	0.2%	0.3%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	\$ 386,763	0.4%	0.5%	\$ 386,763	0.3%	0.3%	-	0.0%	0.0%
100	General	172	Sports and Fitness	0	Total Organization	\$ 457,404	0.5%	0.6%	\$ 640,566	0.5%	0.5%	-	0.0%	0.0%
100	General	173	Adult Sports	0	Total Organization	\$ 4,660	0.0%	0.0%	\$ 11,860	0.0%	0.0%	-	0.0%	0.0%
100	General	400	Maintenance Administration	0	Total Organization	\$ 860,518	0.9%	1.0%	\$ 860,518	0.6%	0.7%	23,434	8.5%	8.5%
100	General	411	Engineering Administration	0	Total Organization	\$ 451,594	0.5%	0.5%	\$ 451,594	0.3%	0.4%	7,338	2.7%	2.7%
100	General	412	Design & Construction	0	Total Organization	\$ 1,124,421	1.2%	1.4%	\$ 1,124,421	0.8%	1.0%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	\$ 1,555,079	1.7%	1.9%	\$ 2,022,379	1.4%	1.7%	-	0.0%	0.0%
100	General	415	Traffic Engineering	0	Total Organization	\$ 395,234	0.4%	0.5%	\$ 496,534	0.3%	0.4%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	\$ 973,229	1.0%	1.2%	\$ 1,044,979	0.7%	0.9%	-	0.0%	0.0%
100	General	424	Public Works	0	Total Organization	\$ 14,000	0.0%	0.0%	\$ 1,347,000	0.9%	1.1%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 633,456	0.7%	0.8%	\$ 989,456	0.7%	0.8%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	\$ 1,796,868	1.9%	2.2%	\$ 1,796,868	1.3%	1.5%	4,830	1.8%	1.8%
100	General	531	Building Inspection Services	0	Total Organization	\$ 3,232,803	3.4%	3.9%	\$ 3,232,803	2.3%	2.8%	-	0.0%	0.0%
100	General	532	Plan Checking	0	Total Organization	\$ 997,516	1.1%	1.2%	\$ 997,516	0.7%	0.9%	-	0.0%	0.0%
100	General	533	Building Administration	0	Total Organization	\$ 313,620	0.3%	0.4%	\$ 313,620	0.2%	0.3%	3,950	1.4%	1.4%
100	General	534	Permit Center	0	Total Organization	\$ 528,468	0.6%	0.6%	\$ 528,468	0.4%	0.5%	-	0.0%	0.0%
100	General	551	Neighborhood Services	0	Total Organization	\$ 639,839	0.7%	0.8%	\$ 1,073,839	0.8%	0.9%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	\$ 1,105,676	1.2%	1.3%	\$ 1,105,676	0.8%	0.9%	59,636	21.6%	21.6%
100	General	711	Records	0	Total Organization	\$ 1,848,083	2.0%	2.2%	\$ 2,010,552	1.4%	1.7%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	\$ 407,768	0.4%	0.5%	\$ 454,343	0.3%	0.4%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	\$ 3,599,137	3.8%	4.4%	\$ 3,847,179	2.7%	3.3%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	\$ 614,500	0.7%	0.7%	\$ 614,500	0.4%	0.5%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	\$ 17,839,139	19.0%	21.6%	\$ 17,967,975	12.7%	15.3%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	\$ 1,817,047	1.9%	2.2%	\$ 1,817,047	1.3%	1.6%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	\$ 421,512	0.4%	0.5%	\$ 421,512	0.3%	0.4%	-	0.0%	0.0%
100	General	724	Investigations	0	Total Organization	\$ 3,590,232	3.8%	4.3%	\$ 3,844,104	2.7%	3.3%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	\$ 936,496	1.0%	1.1%	\$ 936,496	0.7%	0.8%	42,181	15.3%	15.3%
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ 15,615,247	16.7%	18.9%	\$ 16,002,429	11.3%	13.7%	-	0.0%	0.0%
100	General	821	Prevention Division Admin	0	Total Organization	\$ 1,074,747	1.1%	1.3%	\$ 1,074,747	0.8%	0.9%	-	0.0%	0.0%
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	\$ 1,750,964	1.9%	2.1%	\$ 1,750,964	1.2%	1.5%	-	0.0%	0.0%
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ 256,720	0.3%	0.3%	\$ 270,720	0.2%	0.2%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Modified Operating Expenses			Gross Operating Expenses			Assigned Square Footage		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Direct Services in Other Funds														
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ 206,222	0.2%	0.2%	\$ 802,622	0.6%	0.7%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ 44,000	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abateme	0	Total Fund	0	Total Fund	\$ 22,500	0.0%	0.0%	\$ 22,500	0.0%	0.0%	-	0.0%	0.0%
150	Redevelopment Administr	0	Total Fund	0	Total Fund	\$ 56,710	0.1%	0.1%	\$ 56,710	0.0%	0.0%	-	0.0%	0.0%
211	HETCH-HETCHY Ground Le	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ 35,000	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestric	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ 127,500	0.1%	0.1%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	\$ 247,470	0.3%	0.3%	\$ 376,820	0.3%	0.3%	-	0.0%	0.0%
236	98-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	\$ 43,365	0.0%	0.1%	\$ 59,065	0.0%	0.1%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	\$ 971,053	1.0%	1.2%	\$ 1,231,353	0.9%	1.1%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ 5,000	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 91,000	0.1%	0.1%	\$ 541,000	0.4%	0.5%	-	0.0%	0.0%
251	HCD Loan	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
261	Supplemental Law Enforce	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 230,831	0.2%	0.3%	\$ 386,331	0.3%	0.3%	432	0.2%	0.2%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 541,292	0.6%	0.7%	\$ 779,092	0.5%	0.7%	-	0.0%	0.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
317	Milpitas Business Pk Impac	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 5,955,528	6.4%	7.2%	\$ 24,515,008	17.3%	20.9%	22,833	8.3%	8.3%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%

Exhibit 5

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Modified Operating Expenses			Gross Operating Expenses			Assigned Square Footage		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 4,062,755	4.3%	4.9%	\$ 10,921,435	7.7%	9.3%	13,869	5.0%	5.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Management F	0	Total Fund	0	Total Fund	\$ 946,004	1.0%	1.1%	\$ 2,569,457	1.8%	2.2%	-	0.0%	0.0%
505	Information Technology Rç	0	Total Fund	0	Total Fund	\$ -	0.0%	0.0%	\$ 98,000	0.1%	0.1%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 348,832	0.4%	0.4%	\$ 604,832	0.4%	0.5%	-	0.0%	0.0%
Grand Total: All Services						\$ 93,715,012	100.0%		141,886,362	100.0%		275,685	100.0%	
Grand Total: Only Direct Services						\$ 82,631,114		100.0%	117,218,372		100.0%	275,685		100.0%

Data Source Notes

- | | | |
|----|--------------------------------------|---|
| 1 | Modified Operating Expenses | Refer to Exhibit 2. |
| 2 | Gross Operating Expenses | Refer to Exhibit 2. (Expense Basis net of Debt Service, Capital, Amortization, and Transfers.) |
| 3 | Assigned Square Footage | Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503." |
| 4 | City Council Agenda Items | Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503." |
| 5 | Full Time Equivalent Employees | Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503." |
| 6 | City Attorney Workload | Derived from Retainer and GC Coverage on 2017-18 attorney invoice detail for non-general and central services. |
| 7 | City Manager Service Areas | City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position), allocated per gross operating expenses. |
| 8 | Assistant City Manager Service Areas | City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position), allocated per gross operating expenses. |
| 9 | Deputy City Manager Service Areas | City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position), allocated per gross operating expenses. |
| 10 | Invoices | Three-year average (FY15 to FY17) count of invoices by organization, excluding Citywide service. |
| 11 | Purchasing Time Analysis | Staff interview and time analysis as of July 2018. |
| 12 | Claims | Number of claims over five years, ABAG Plan Management Report |
| 13 | Cash and Investments | Cash and Investments reported by fund, Comprehensive Annual Financial Report as of June 30, 2017. |
| 14 | As Total City Manager Organization | Calculated weighted average of total City Manager allocations across all cost pools. |
| 15 | Additional Factor Z | Not in Use |

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Council Agenda Items			Full Time Equivalent Employees			City Attorney Workload		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			-	0.0%		-	0.0%		-	0.0%	
100	General	111	City Manager			-	0.0%		-	0.0%		-	0.0%	
100	General	112	Information Services			-	0.0%		-	0.0%		-	0.0%	
100	General	114	City Clerk			-	0.0%		-	0.0%		-	0.0%	
100	General	115	Human Resources			-	0.0%		-	0.0%		-	0.0%	
100	General	120	City Attorney			-	0.0%		-	0.0%		-	0.0%	
100	General	300	Finance Administration			-	0.0%		-	0.0%		-	0.0%	
100	General	310	Finance Operations			-	0.0%		-	0.0%		-	0.0%	
100	General	427	Facilities Maintenance			-	0.0%		-	0.0%		-	0.0%	
100	General	910	Non Departmental			-	0.0%		-	0.0%		-	0.0%	
100	General	116	Economic Development			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Not in Use			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			-	0.0%		-	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Services	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	29	11.9%	11.9%	16	4.9%	4.9%	1	1.0%	1.0%
100	General	162	Senior Citizen Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	163	Pre-K Enrichment	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Council Agenda Items			Full Time Equivalent Employees			City Attorney Workload		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	168	Marketing	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	169	Performing Arts	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	172	Sports and Fitness	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	173	Adult Sports	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	400	Maintenance Administration	0	Total Organization	38	15.6%	15.6%	36	11.2%	11.2%	10	9.5%	9.5%
100	General	411	Engineering Administration	0	Total Organization	66	27.2%	27.2%	17	5.3%	5.3%	10	9.5%	9.5%
100	General	412	Design & Construction	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	415	Traffic Engineering	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	424	Public Works	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	30	12.3%	12.3%	14	4.4%	4.4%	35	35.0%	35.0%
100	General	531	Building Inspection Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	532	Plan Checking	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	533	Building Administration	0	Total Organization	12	4.9%	4.9%	19	5.9%	5.9%	1	0.5%	0.5%
100	General	534	Permit Center	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	551	Neighborhood Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	14	5.8%	5.8%	115	35.8%	35.8%	27	27.0%	27.0%
100	General	711	Records	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	724	Investigations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	16	6.6%	6.6%	68	21.2%	21.2%	6	5.5%	5.5%
100	General	812	A/B/C Battalions Operations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	821	Prevention Division Admin	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	822	Fire Inspn, Plan Ck & Invstg	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	840	Disaster Prep & Public Educat	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Council Agenda Items			Full Time Equivalent Employees			City Attorney Workload		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Direct Services in Other Funds														
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abateme	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
150	Redevelopment Administr	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	1	1.0%	1.0%
211	HETCH-HETCHY Ground Le	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestric	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
236	98-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
251	HCD Loan	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
261	Supplemental Law Enforce	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
268	State Grant Police	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	8	3.3%	3.3%	1	0.3%	0.3%	-	0.0%	0.0%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
311	Street CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
317	Milpitas Business Pk Impac	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
322	Midtown Park Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	1	0.5%	0.5%
400	Water M & O Fund	0	Total Fund	0	Total Fund	27	11.1%	11.1%	19	6.1%	6.1%	5	4.5%	4.5%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
403	2016 Water Bonds	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
405	Enterprise	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Council Agenda Items			Full Time Equivalent Employees			City Attorney Workload		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	3	1.2%	1.2%	16	4.9%	4.9%	6	6.0%	6.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Management F	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
505	Information Technology Rf	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						243	100.0%		321	100.0%		100	100.0%	
Grand Total: Only Direct Services						243		100.0%	321		100.0%	100		100.0%

Data Source Notes

- 1

Modified Operating Expenses

Refer to Exhibit 2.
- 2

Gross Operating Expenses

Refer to Exhibit 2. (Expense Basis net of Debt Service, Capital, Amortization, an
- 3

Assigned Square Footage

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 4

City Council Agenda Items

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 5

Full Time Equivalent Employees

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 6

City Attorney Workload

Derived from Retainer and GC Coverage on 2017-18 attorney invoice detail fo
- 7

City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 8

Assistant City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 9

Deputy City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 10

Invoices

Three-year average (FY15 to FY17) count of invoices by organization, excluding
- 11

Purchasing Time Analysis

Staff interview and time analysis as of July 2018.
- 12

Claims

Number of claims over five years, ABAG Plan Management Report
- 13

Cash and Investments

Cash and Investments reported by fund, Comprehensive Annual Financial Rep
- 14

As Total City Manager Organization

Calculated weighted average of total City Manager allocations across all cost p
- 15

Additional Factor Z

Not in Use

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Manager Service Areas			Assistant City Manager Service Areas			Deputy City Manager Service Areas		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			-	0.0%		-	0.0%		-	0.0%	
100	General	111	City Manager			-	0.0%		-	0.0%		-	0.0%	
100	General	112	Information Services			-	0.0%		-	0.0%		-	0.0%	
100	General	114	City Clerk			-	0.0%		-	0.0%		-	0.0%	
100	General	115	Human Resources			-	0.0%		-	0.0%		-	0.0%	
100	General	120	City Attorney			-	0.0%		-	0.0%		-	0.0%	
100	General	300	Finance Administration			-	0.0%		-	0.0%		-	0.0%	
100	General	310	Finance Operations			-	0.0%		-	0.0%		-	0.0%	
100	General	427	Facilities Maintenance			-	0.0%		-	0.0%		-	0.0%	
100	General	910	Non Departmental			-	0.0%		-	0.0%		-	0.0%	
100	General	116	Economic Development			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Not in Use			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			-	0.0%		-	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Services	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	6	6.0%	6.0%
100	General	161	Recreation Administration	0	Total Organization	-	0.0%	0.0%	11	11.0%	11.0%	-	0.0%	0.0%
100	General	162	Senior Citizen Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	163	Pre-K Enrichment	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Manager Service Areas			Assistant City Manager Service Areas			Deputy City Manager Service Areas		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	168	Marketing	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	169	Performing Arts	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	172	Sports and Fitness	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	173	Adult Sports	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	400	Maintenance Administration	0	Total Organization	-	0.0%	0.0%	11	11.0%	11.0%	-	0.0%	0.0%
100	General	411	Engineering Administration	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	412	Design & Construction	0	Total Organization	-	0.0%	0.0%	2	2.0%	2.0%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	24	24.0%	24.0%
100	General	415	Traffic Engineering	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	424	Public Works	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	17	17.0%	17.0%
100	General	531	Building Inspection Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	532	Plan Checking	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	533	Building Administration	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	30	30.0%	30.0%
100	General	534	Permit Center	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	551	Neighborhood Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	65	65.0%	65.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	711	Records	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	724	Investigations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	35	35.0%	35.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	812	A/B/C Battalions Operations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	821	Prevention Division Admin	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	18	18.0%	18.0%
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	840	Disaster Prep & Public Educat	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Manager Service Areas			Assistant City Manager Service Areas			Deputy City Manager Service Areas		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Direct Services in Other Funds														
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abateme	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
150	Redevelopment Administr	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
211	HETCH-HETCHY Ground Le	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestric	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
236	98-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
251	HCD Loan	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
261	Supplemental Law Enforce	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
268	State Grant Police	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	-	0.0%	0.0%	2	2.0%	2.0%	-	0.0%	0.0%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	5	5.0%	5.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
311	Street CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
317	Milpitas Business Pk Impac	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
322	Midtown Park Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	51	51.0%	51.0%	-	0.0%	0.0%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
403	2016 Water Bonds	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
405	Enterprise	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		City Manager Service Areas			Assistant City Manager Service Areas			Deputy City Manager Service Areas		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	23	23.0%	23.0%	-	0.0%	0.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Management F	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
505	Information Technology Rf	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						100	100.0%		100	100.0%		100	100.0%	
Grand Total: Only Direct Services						100		100.0%	100		100.0%	100		100.0%

Data Source Notes

- 1

Modified Operating Expenses

Refer to Exhibit 2.
- 2

Gross Operating Expenses

Refer to Exhibit 2. (Expense Basis net of Debt Service, Capital, Amortization, an
- 3

Assigned Square Footage

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 4

City Council Agenda Items

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 5

Full Time Equivalent Employees

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 6

City Attorney Workload

Derived from Retainer and GC Coverage on 2017-18 attorney invoice detail fo
- 7

City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 8

Assistant City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 9

Deputy City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 10

Invoices

Three-year average (FY15 to FY17) count of invoices by organization, excluding
- 11

Purchasing Time Analysis

Staff interview and time analysis as of July 2018.
- 12

Claims

Number of claims over five years, ABAG Plan Management Report
- 13

Cash and Investments

Cash and Investments reported by fund, Comprehensive Annual Financial Rep
- 14

As Total City Manager Organization

Calculated weighted average of total City Manager allocations across all cost p
- 15

Additional Factor Z

Not in Use

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Invoices			Purchasing Time Analysis			Claims		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			-	0.0%		-	0.0%		-	0.0%	
100	General	111	City Manager			-	0.0%		-	0.0%		-	0.0%	
100	General	112	Information Services			-	0.0%		-	0.0%		-	0.0%	
100	General	114	City Clerk			-	0.0%		-	0.0%		-	0.0%	
100	General	115	Human Resources			-	0.0%		-	0.0%		-	0.0%	
100	General	120	City Attorney			-	0.0%		-	0.0%		-	0.0%	
100	General	300	Finance Administration			-	0.0%		-	0.0%		-	0.0%	
100	General	310	Finance Operations			-	0.0%		-	0.0%		-	0.0%	
100	General	427	Facilities Maintenance			-	0.0%		-	0.0%		-	0.0%	
100	General	910	Non Departmental			-	0.0%		-	0.0%		-	0.0%	
100	General	116	Economic Development			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Not in Use			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			-	0.0%		-	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Services	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	1,837	18.7%	18.7%	15	15.0%	15.0%	3	1.5%	1.5%
100	General	162	Senior Citizen Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	163	Pre-K Enrichment	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Invoices			Purchasing Time Analysis			Claims		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	168	Marketing	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	169	Performing Arts	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	172	Sports and Fitness	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	173	Adult Sports	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	400	Maintenance Administration	0	Total Organization	2,713	27.6%	27.6%	-	0.0%	0.0%	61	31.4%	31.4%
100	General	411	Engineering Administration	0	Total Organization	387	3.9%	3.9%	35	35.0%	35.0%	-	0.0%	0.0%
100	General	412	Design & Construction	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	415	Traffic Engineering	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	424	Public Works	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	74	38.1%	38.1%
100	General	512	Planning	0	Total Organization	537	5.5%	5.5%	10	10.0%	10.0%	2	1.0%	1.0%
100	General	531	Building Inspection Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	532	Plan Checking	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	533	Building Administration	0	Total Organization	197	2.0%	2.0%	10	10.0%	10.0%	1	0.5%	0.5%
100	General	534	Permit Center	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	551	Neighborhood Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	1,118	11.4%	11.4%	15	15.0%	15.0%	35	18.0%	18.0%
100	General	711	Records	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	724	Investigations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	759	7.7%	7.7%	15	15.0%	15.0%	11	5.7%	5.7%
100	General	812	A/B/C Battalions Operations	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	821	Prevention Division Admin	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	822	Fire Inspn, Plan Ck & Invstg	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	840	Disaster Prep & Public Educat	0	Total Organization	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Invoices			Purchasing Time Analysis			Claims		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Direct Services in Other Funds														
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abateme	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
150	Redevelopment Administr	0	Total Fund	0	Total Fund	367	3.7%	3.7%	-	0.0%	0.0%	-	0.0%	0.0%
211	HETCH-HETCHY Ground Le	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestric	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
236	98-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
251	HCD Loan	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
261	Supplemental Law Enforce	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
268	State Grant Police	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	119	1.2%	1.2%	-	0.0%	0.0%	-	0.0%	0.0%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	367	3.7%	3.7%	-	0.0%	0.0%	-	0.0%	0.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
311	Street CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
317	Milpitas Business Pk Impac	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
322	Midtown Park Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	947	9.6%	9.6%	-	0.0%	0.0%	4	1.8%	1.8%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
403	2016 Water Bonds	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
405	Enterprise	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

Exhibit 5

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Invoices			Purchasing Time Analysis			Claims		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	482	4.9%	4.9%	-	0.0%	0.0%	4	1.8%	1.8%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Management F	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
505	Information Technology Rf	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						9,829	100.0%		100	100.0%		194	100.0%	
Grand Total: Only Direct Services						9,829		100.0%	100		100.0%	194		100.0%

Data Source Notes

- 1

Modified Operating Expenses

Refer to Exhibit 2.
- 2

Gross Operating Expenses

Refer to Exhibit 2. (Expense Basis net of Debt Service, Capital, Amortization, an
- 3

Assigned Square Footage

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 4

City Council Agenda Items

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 5

Full Time Equivalent Employees

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 6

City Attorney Workload

Derived from Retainer and GC Coverage on 2017-18 attorney invoice detail fo
- 7

City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 8

Assistant City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 9

Deputy City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 10

Invoices

Three-year average (FY15 to FY17) count of invoices by organization, excluding
- 11

Purchasing Time Analysis

Staff interview and time analysis as of July 2018.
- 12

Claims

Number of claims over five years, ABAG Plan Management Report
- 13

Cash and Investments

Cash and Investments reported by fund, Comprehensive Annual Financial Rep
- 14

As Total City Manager Organization

Calculated weighted average of total City Manager allocations across all cost p
- 15

Additional Factor Z

Not in Use

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Cash and Investments			As Total City Manager Organization			Additional Factor Z		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	General	100	City Council			-	0.0%		-	0.0%		-	0.0%	
100	General	111	City Manager			-	0.0%		-	0.0%		-	0.0%	
100	General	112	Information Services			-	0.0%		-	0.0%		-	0.0%	
100	General	114	City Clerk			-	0.0%		-	0.0%		-	0.0%	
100	General	115	Human Resources			-	0.0%		-	0.0%		-	0.0%	
100	General	120	City Attorney			-	0.0%		-	0.0%		-	0.0%	
100	General	300	Finance Administration			-	0.0%		-	0.0%		-	0.0%	
100	General	310	Finance Operations			-	0.0%		-	0.0%		-	0.0%	
100	General	427	Facilities Maintenance			-	0.0%		-	0.0%		-	0.0%	
100	General	910	Non Departmental			-	0.0%		-	0.0%		-	0.0%	
100	General	116	Economic Development			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Not in Use			-	0.0%		-	0.0%		-	0.0%	
100	General	0	Depreciation-Govt Buildings			-	0.0%		-	0.0%		-	0.0%	
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	111	City Manager	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	112	Information Services	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	114	City Clerk	Ex. 4	Direct Services	139,965	0.1%	0.1%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	115	Human Resources	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	120	City Attorney	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	300	Finance Administration	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	310	Finance Operations	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	910	Non Departmental	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	116	Economic Development	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
100	General	0	Not in Use	0	Total Organization	-	0.0%	0.0%	2	1.8%	1.8%	-	0.0%	0.0%
100	General	161	Recreation Administration	0	Total Organization	1,355,811	0.7%	0.7%	4	3.6%	3.6%	-	0.0%	0.0%
100	General	162	Senior Citizen Services	0	Total Organization	767,211	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	163	Pre-K Enrichment	0	Total Organization	128,497	0.1%	0.1%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	164	Youth Program	0	Total Organization	761,632	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	167	Special Events	0	Total Organization	267,850	0.1%	0.1%	0	0.1%	0.1%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Cash and Investments			As Total City Manager Organization			Additional Factor Z		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
100	General	168	Marketing	0	Total Organization	214,755	0.1%	0.1%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	169	Performing Arts	0	Total Organization	32,981	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	170	General Classes	0	Total Organization	276,349	0.1%	0.1%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	171	Aquatics	0	Total Organization	331,320	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	172	Sports and Fitness	0	Total Organization	548,739	0.3%	0.3%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	173	Adult Sports	0	Total Organization	10,160	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
100	General	400	Maintenance Administration	0	Total Organization	737,161	0.4%	0.4%	3	3.5%	3.5%	-	0.0%	0.0%
100	General	411	Engineering Administration	0	Total Organization	386,857	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	412	Design & Construction	0	Total Organization	963,233	0.5%	0.5%	1	0.8%	0.8%	-	0.0%	0.0%
100	General	413	Land Development	0	Total Organization	1,732,467	0.9%	0.9%	8	7.6%	7.6%	-	0.0%	0.0%
100	General	415	Traffic Engineering	0	Total Organization	425,355	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	421	Street Maintenance	0	Total Organization	895,179	0.5%	0.5%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	424	Public Works	0	Total Organization	1,153,905	0.6%	0.6%	0	0.3%	0.3%	-	0.0%	0.0%
100	General	425	Trees & Landscape Maintenance	0	Total Organization	847,615	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	512	Planning	0	Total Organization	1,539,283	0.8%	0.8%	5	5.4%	5.4%	-	0.0%	0.0%
100	General	531	Building Inspection Services	0	Total Organization	2,769,374	1.4%	1.4%	1	0.7%	0.7%	-	0.0%	0.0%
100	General	532	Plan Checking	0	Total Organization	854,520	0.4%	0.4%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	533	Building Administration	0	Total Organization	268,662	0.1%	0.1%	9	9.0%	9.0%	-	0.0%	0.0%
100	General	534	Permit Center	0	Total Organization	452,711	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	551	Neighborhood Services	0	Total Organization	919,902	0.5%	0.5%	0	0.2%	0.2%	-	0.0%	0.0%
100	General	700	Police Administration	0	Total Organization	947,175	0.5%	0.5%	10	9.8%	9.8%	-	0.0%	0.0%
100	General	711	Records	0	Total Organization	1,722,335	0.9%	0.9%	0	0.4%	0.4%	-	0.0%	0.0%
100	General	712	Personnel & Training	0	Total Organization	389,212	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	713	Communications	0	Total Organization	3,295,678	1.7%	1.7%	1	0.9%	0.9%	-	0.0%	0.0%
100	General	714	Community Relations	0	Total Organization	526,410	0.3%	0.3%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	721	Patrol Services	0	Total Organization	15,392,227	7.8%	7.8%	4	4.0%	4.0%	-	0.0%	0.0%
100	General	722	Traffic	0	Total Organization	1,556,569	0.8%	0.8%	0	0.4%	0.4%	-	0.0%	0.0%
100	General	723	Crossing Guards	0	Total Organization	361,087	0.2%	0.2%	0	0.1%	0.1%	-	0.0%	0.0%
100	General	724	Investigations	0	Total Organization	3,293,043	1.7%	1.7%	1	0.9%	0.9%	-	0.0%	0.0%
100	General	801	Fire Administration	0	Total Organization	802,247	0.4%	0.4%	5	5.3%	5.3%	-	0.0%	0.0%
100	General	812	A/B/C Battalions Operations	0	Total Organization	13,708,447	6.9%	6.9%	4	3.6%	3.6%	-	0.0%	0.0%
100	General	821	Prevention Division Admin	0	Total Organization	920,680	0.5%	0.5%	6	5.6%	5.6%	-	0.0%	0.0%
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	1,499,960	0.8%	0.8%	0	0.4%	0.4%	-	0.0%	0.0%
100	General	840	Disaster Prep & Public Educat	0	Total Organization	231,912	0.1%	0.1%	0	0.1%	0.1%	-	0.0%	0.0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Cash and Investments			As Total City Manager Organization			Additional Factor Z		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Direct Services in Other Funds														
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.2%	0.2%	-	0.0%	0.0%
103	1452 S. Main	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
105	Abandon Vehicle Abateme	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
150	Redevelopment Administr	0	Total Fund	0	Total Fund	9,276,876	4.7%	4.7%	0	0.0%	0.0%	-	0.0%	0.0%
211	HETCH-HETCHY Ground Le	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
213	Public Art Fund-Nonrestric	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
214	Community Planning Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
221	Gas Tax Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
235	95-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
236	98-1 Light & Landscape Ma	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
237	2005 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.3%	0.3%	-	0.0%	0.0%
238	2008 Community Facility D	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
250	HCD Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
251	HCD Loan	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
261	Supplemental Law Enforce	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
262	State Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
268	State Grant Police	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
280	Solid Waste Services	0	Total Fund	0	Total Fund	-	0.0%	0.0%	1	0.7%	0.7%	-	0.0%	0.0%
295	Housing Authority Fund	0	Total Fund	0	Total Fund	8,094,668	4.1%	4.1%	2	1.7%	1.7%	-	0.0%	0.0%
310	Street Improvement Fund	0	Total Fund	0	Total Fund	12,180,077	6.2%	6.2%	-	0.0%	0.0%	-	0.0%	0.0%
311	Street CIP	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
317	Milpitas Business Pk Impac	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
320	Park Improvement Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
322	Midtown Park Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
330	General Government	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
340	Storm Drain Development	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
350	Transit Area Impact Fee Fu	0	Total Fund	0	Total Fund	31,432,525	15.9%	15.9%	-	0.0%	0.0%	-	0.0%	0.0%
400	Water M & O Fund	0	Total Fund	0	Total Fund	26,290,211	13.3%	13.3%	21	20.6%	20.6%	-	0.0%	0.0%
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
403	2016 Water Bonds	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
405	Enterprise	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%

Exhibit 5

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 20:

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Division or Cost Pool		Cash and Investments			As Total City Manager Organization			Additional Factor Z		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	34,409,029	17.4%	17.4%	9	9.2%	9.2%	-	0.0%	0.0%
452	Treatment Plant Construct	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
455	Sewer Infrastructure Repla	0	Total Fund	0	Total Fund	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
500	Equipment Management F	0	Total Fund	0	Total Fund	12,242,411	6.2%	6.2%	1	0.6%	0.6%	-	0.0%	0.0%
505	Information Technology Rf	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.0%	0.0%	-	0.0%	0.0%
506	Permit Automation Fund	0	Total Fund	0	Total Fund	-	0.0%	0.0%	0	0.1%	0.1%	-	0.0%	0.0%
Grand Total: All Services						197,354,272	100.0%		100	100.0%		-	0.0%	
Grand Total: Only Direct Services						197,354,272		100.0%	100		100.0%	-		0.0%

Data Source Notes

- 1

Modified Operating Expenses

Refer to Exhibit 2.
- 2

Gross Operating Expenses

Refer to Exhibit 2. (Expense Basis net of Debt Service, Capital, Amortization, an
- 3

Assigned Square Footage

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 4

City Council Agenda Items

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 5

Full Time Equivalent Employees

Data listed in "City of Milpitas 05 18-19 Cost Allocation Plan Final 20180503."
- 6

City Attorney Workload

Derived from Retainer and GC Coverage on 2017-18 attorney invoice detail fo
- 7

City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 8

Assistant City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 9

Deputy City Manager Service Areas

City Manager Office Portfolios as of July 31, 2018 ("Service Areas" by position]
- 10

Invoices

Three-year average (FY15 to FY17) count of invoices by organization, excluding
- 11

Purchasing Time Analysis

Staff interview and time analysis as of July 2018.
- 12

Claims

Number of claims over five years, ABAG Plan Management Report
- 13

Cash and Investments

Cash and Investments reported by fund, Comprehensive Annual Financial Rep
- 14

As Total City Manager Organization

Calculated weighted average of total City Manager allocations across all cost p
- 15

Additional Factor Z

Not in Use

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Summary of Allocation Decisions

Allocable Central Service			Allocation Basis	
Organization	Central Services Function	Allocable Expense	Ref. No.	Allocation Factor
City Council	City Council	\$ 432,107	4	City Council Agenda Items
City Council	Not in Use	\$ -	1	Modified Operating Expenses
City Council	Not in Use	\$ -	1	Modified Operating Expenses
City Manager	General Service	\$ 481,414	2	Gross Operating Expenses
City Manager	Public Safety	\$ 271,414	7	City Manager Service Areas
City Manager	Operations & Infrastructure	\$ 548,310	8	Assistant City Manager Service Areas
City Manager	Development	\$ 548,310	9	Deputy City Manager Service Areas
Information Services	Information Services	\$ 3,161,027	5	Full Time Equivalent Employees
Information Services	Not in Use	\$ -	1	Modified Operating Expenses
Information Services	Not in Use	\$ -	1	Modified Operating Expenses
City Clerk	General Service	\$ 167,786	2	Gross Operating Expenses
City Clerk	Elections	\$ 227,231	2	Gross Operating Expenses
City Clerk	Legislative Support	\$ 214,218	4	City Council Agenda Items
Human Resources	Human Resources	\$ 1,457,429	5	Full Time Equivalent Employees
Human Resources	Not in Use	\$ -	1	Modified Operating Expenses
Human Resources	Not in Use	\$ -	1	Modified Operating Expenses
City Attorney	General Service	\$ 478,740	1	Modified Operating Expenses
City Attorney	Specific Service	\$ 269,292	6	City Attorney Workload
City Attorney	Not in Use	\$ -	1	Modified Operating Expenses
Finance Administration	General Service	\$ 539,412	2	Gross Operating Expenses
Finance Administration	Payroll	\$ 48,549	5	Full Time Equivalent Employees
Finance Administration	Accounting	\$ 48,549	2	Gross Operating Expenses
Finance Administration	Accounts Payable	\$ 29,129	10	Invoices
Finance Administration	Cash Collections	\$ -	2	Gross Operating Expenses
Finance Administration	Purchasing	\$ 396,319	11	Purchasing Time Analysis
Finance Administration	Budget & Forecasting	\$ 411,181	2	Gross Operating Expenses
Finance Administration	Risk	\$ 126,822	12	Claims
Finance Administration	Treasury	\$ 97,098	13	Cash and Investments
Finance Operations	General Service	\$ 200,482	2	Gross Operating Expenses
Finance Operations	Payroll	\$ 505,116	5	Full Time Equivalent Employees
Finance Operations	Accounting	\$ 614,557	2	Gross Operating Expenses
Finance Operations	Accounts Payable	\$ 268,132	10	Invoices
Finance Operations	Cash Collections	\$ 187,524	2	Gross Operating Expenses
Finance Operations	Purchasing	\$ 75,346	11	Purchasing Time Analysis
Finance Operations	Budget & Forecasting	\$ -	2	Gross Operating Expenses
Finance Operations	Risk	\$ -	12	Claims
Finance Operations	Treasury	\$ -	13	Cash and Investments
Facilities Maintenance	Facilities Maintenance	\$ 2,687,620	3	Assigned Square Footage
Facilities Maintenance	Not in Use	\$ -	1	Modified Operating Expenses
Facilities Maintenance	Not in Use	\$ -	1	Modified Operating Expenses
Non Departmental	Personnel Services	\$ 4,797,469	5	Full Time Equivalent Employees
Non Departmental	Facilities / Utilities	\$ 2,631,200	3	Assigned Square Footage
Non Departmental	Financial Services	\$ 720,667	1	Modified Operating Expenses
Non Departmental	Contingency	\$ 1,100,000	2	Gross Operating Expenses
Economic Development	Economic Development	\$ 972,434	14	As Total City Manager Organization
Economic Development	Not in Use	\$ -	1	Modified Operating Expenses
Economic Development	Not in Use	\$ -	1	Modified Operating Expenses
Not in Use	Not in Use	\$ -	1	Modified Operating Expenses
Not in Use	Not in Use	\$ -	1	Modified Operating Expenses
Not in Use	Not in Use	\$ -	1	Modified Operating Expenses
Depreciation-Govt Buildings	Depreciation-Govt Buildings	\$ 1,479,632	3	Assigned Square Footage
Depreciation-Govt Buildings	Not in Use	\$ -	1	Modified Operating Expenses
Depreciation-Govt Buildings	Not in Use	\$ -	1	Modified Operating Expenses
Grand Total for Central Services Allocation		\$ 26,194,518		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Council			City Manager				Information Services		
No.	Title	No.	Title	No.	Title	City Council	Not in Use	Not in Use	General Service	Public Safety	Operations & Infrastructure	Development	Information Services	Not in Use	Not in Use
Central Services in the General Fund															
100	General	100	City Council												
100	General	111	City Manager												
100	General	112	Information Services												
100	General	114	City Clerk												
100	General	115	Human Resources												
100	General	120	City Attorney												
100	General	300	Finance Administration												
100	General	310	Finance Operations												
100	General	427	Facilities Maintenance												
100	General	910	Non Departmental												
100	General	116	Economic Development												
100	General	0	Not in Use												
100	General	0	Depreciation-Govt Buildings												
Direct Services in the General Fund															
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	112	Information Services	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ 671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Not in Use	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Not in Use	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,899	\$ -	\$ -	\$ -
100	General	161	Recreation Administration	0	Total Organization	\$ 51,568	\$ -	\$ -	\$ 6,500	\$ -	\$ 60,314	\$ -	\$ 155,150	\$ -	\$ -
100	General	162	Senior Citizen Services	0	Total Organization	\$ -	\$ -	\$ -	\$ 3,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	163	Pre-K Enrichment	0	Total Organization	\$ -	\$ -	\$ -	\$ 616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	164	Youth Program	0	Total Organization	\$ -	\$ -	\$ -	\$ 3,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	167	Special Events	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	168	Marketing	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Council			City Manager				Information Services		
No.	Title	No.	Title	No.	Title	City Council	Not in Use	Not in Use	General Service	Public Safety	Operations & Infrastructure	Development	Information Services	Not in Use	Not in Use
100	General	169	Performing Arts	0	Total Organization	\$ -	\$ -	\$ -	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	170	General Classes	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	171	Aquatics	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	172	Sports and Fitness	0	Total Organization	\$ -	\$ -	\$ -	\$ 2,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	173	Adult Sports	0	Total Organization	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	400	Maintenance Administration	0	Total Organization	\$ 67,572	\$ -	\$ -	\$ 3,534	\$ -	\$ 60,314	\$ -	\$ 354,432	\$ -	\$ -
100	General	411	Engineering Administration	0	Total Organization	\$ 117,362	\$ -	\$ -	\$ 1,855	\$ -	\$ -	\$ -	\$ 167,464	\$ -	\$ -
100	General	412	Design & Construction	0	Total Organization	\$ -	\$ -	\$ -	\$ 4,618	\$ -	\$ 10,966	\$ -	\$ -	\$ -	\$ -
100	General	413	Land Development	0	Total Organization	\$ -	\$ -	\$ -	\$ 8,306	\$ -	\$ -	\$ 131,594	\$ -	\$ -	\$ -
100	General	415	Traffic Engineering	0	Total Organization	\$ -	\$ -	\$ -	\$ 2,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	421	Street Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ 4,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	424	Public Works	0	Total Organization	\$ -	\$ -	\$ -	\$ 5,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ 4,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	512	Planning	0	Total Organization	\$ 53,347	\$ -	\$ -	\$ 7,380	\$ -	\$ -	\$ 93,213	\$ 137,911	\$ -	\$ -
100	General	531	Building Inspection Services	0	Total Organization	\$ -	\$ -	\$ -	\$ 13,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	532	Plan Checking	0	Total Organization	\$ -	\$ -	\$ -	\$ 4,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	533	Building Administration	0	Total Organization	\$ 21,339	\$ -	\$ -	\$ 1,288	\$ -	\$ -	\$ 164,493	\$ 187,165	\$ -	\$ -
100	General	534	Permit Center	0	Total Organization	\$ -	\$ -	\$ -	\$ 2,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	551	Neighborhood Services	0	Total Organization	\$ -	\$ -	\$ -	\$ 4,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	700	Police Administration	0	Total Organization	\$ 24,895	\$ -	\$ -	\$ 4,541	\$ 176,419	\$ -	\$ -	\$ 1,132,843	\$ -	\$ -
100	General	711	Records	0	Total Organization	\$ -	\$ -	\$ -	\$ 8,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	712	Personnel & Training	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	713	Communications	0	Total Organization	\$ -	\$ -	\$ -	\$ 15,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	714	Community Relations	0	Total Organization	\$ -	\$ -	\$ -	\$ 2,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	721	Patrol Services	0	Total Organization	\$ -	\$ -	\$ -	\$ 73,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	722	Traffic	0	Total Organization	\$ -	\$ -	\$ -	\$ 7,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	723	Crossing Guards	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	724	Investigations	0	Total Organization	\$ -	\$ -	\$ -	\$ 15,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	801	Fire Administration	0	Total Organization	\$ 28,451	\$ -	\$ -	\$ 3,846	\$ 94,995	\$ -	\$ -	\$ 669,855	\$ -	\$ -
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ -	\$ -	\$ -	\$ 65,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	821	Prevention Division Admin	0	Total Organization	\$ -	\$ -	\$ -	\$ 4,414	\$ -	\$ -	\$ 98,696	\$ -	\$ -	\$ -
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	\$ -	\$ -	\$ -	\$ 7,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ -	\$ -	\$ -	\$ 1,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Council			City Manager				Information Services		
No.	Title	No.	Title	No.	Title	City Council	Not in Use	Not in Use	General Service	Public Safety	Operations & Infrastructure	Development	Information Services	Not in Use	Not in Use
Direct Services in Other Funds															
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 3,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	HETCH-HETCHY Ground Lease	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 1,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
236	98-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 5,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250	HCD Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 2,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
251	HCD Loan	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
261	Supplemental Law Enforcement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 14,226	\$ -	\$ -	\$ 1,587	\$ -	\$ 10,966	\$ -	\$ 9,851	\$ -	\$ -
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 3,200	\$ -	\$ -	\$ 27,416	\$ -	\$ -	\$ -
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	Milpitas Business Pk Impact Fe	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 48,012	\$ -	\$ -	\$ 100,683	\$ -	\$ 279,638	\$ -	\$ 191,500	\$ -	\$ -
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Council			City Manager				Information Services		
No.	Title	No.	Title	No.	Title	City Council	Not in Use	Not in Use	General Service	Public Safety	Operations & Infrastructure	Development	Information Services	Not in Use	Not in Use
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 5,335	\$ -	\$ -	\$ 44,854	\$ -	\$ 126,111	\$ -	\$ 154,855	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Management Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 10,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
505	Information Technology Rplcmt	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 2,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total						\$ 432,107	\$ -	\$ -	\$ 481,414	\$ 271,414	\$ 548,310	\$ 548,310	\$ 3,161,027	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Clerk			Human Resources			City Attorney		
No.	Title	No.	Title	No.	Title	General Service	Elections	Legislative Support	Human Resources	Not in Use	Not in Use	General Service	Specific Service	Not in Use
Central Services in the General Fund														
100	General	100	City Council											
100	General	111	City Manager											
100	General	112	Information Services											
100	General	114	City Clerk											
100	General	115	Human Resources											
100	General	120	City Attorney											
100	General	300	Finance Administration											
100	General	310	Finance Operations											
100	General	427	Facilities Maintenance											
100	General	910	Non Departmental											
100	General	116	Economic Development											
100	General	0	Not in Use											
100	General	0	Depreciation-Govt Buildings											
Direct Services in the General Fund														
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	112	Information Services	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 234	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ 947	\$ -	\$ -
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Not in Use	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Not in Use	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	161	Recreation Administration	0	Total Organization	\$ 2,265	\$ 3,068	\$ 25,565	\$ 71,534	\$ -	\$ -	\$ 8,832	\$ 2,693	\$ -
100	General	162	Senior Citizen Services	0	Total Organization	\$ 1,282	\$ 1,736	\$ -	\$ -	\$ -	\$ -	\$ 4,003	\$ -	\$ -
100	General	163	Pre-K Enrichment	0	Total Organization	\$ 215	\$ 291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	164	Youth Program	0	Total Organization	\$ 1,273	\$ 1,724	\$ -	\$ -	\$ -	\$ -	\$ 4,184	\$ -	\$ -
100	General	167	Special Events	0	Total Organization	\$ 448	\$ 606	\$ -	\$ -	\$ -	\$ -	\$ 1,352	\$ -	\$ -
100	General	168	Marketing	0	Total Organization	\$ 359	\$ 486	\$ -	\$ -	\$ -	\$ -	\$ 1,105	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Clerk			Human Resources			City Attorney		
No.	Title	No.	Title	No.	Title	General Service	Elections	Legislative Support	Human Resources	Not in Use	Not in Use	General Service	Specific Service	Not in Use
100	General	169	Performing Arts	0	Total Organization	\$ 55	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ -	\$ -
100	General	170	General Classes	0	Total Organization	\$ 462	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ 623	\$ -	\$ -
100	General	171	Aquatics	0	Total Organization	\$ 554	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 2,241	\$ -	\$ -
100	General	172	Sports and Fitness	0	Total Organization	\$ 917	\$ 1,242	\$ -	\$ -	\$ -	\$ -	\$ 2,650	\$ -	\$ -
100	General	173	Adult Sports	0	Total Organization	\$ 17	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ -
100	General	400	Maintenance Administration	0	Total Organization	\$ 1,232	\$ 1,668	\$ 33,499	\$ 163,415	\$ -	\$ -	\$ 4,986	\$ 25,583	\$ -
100	General	411	Engineering Administration	0	Total Organization	\$ 646	\$ 875	\$ 58,183	\$ 77,211	\$ -	\$ -	\$ 2,616	\$ 25,583	\$ -
100	General	412	Design & Construction	0	Total Organization	\$ 1,609	\$ 2,180	\$ -	\$ -	\$ -	\$ -	\$ 6,515	\$ -	\$ -
100	General	413	Land Development	0	Total Organization	\$ 2,895	\$ 3,920	\$ -	\$ -	\$ -	\$ -	\$ 9,010	\$ -	\$ -
100	General	415	Traffic Engineering	0	Total Organization	\$ 711	\$ 963	\$ -	\$ -	\$ -	\$ -	\$ 2,290	\$ -	\$ -
100	General	421	Street Maintenance	0	Total Organization	\$ 1,496	\$ 2,026	\$ -	\$ -	\$ -	\$ -	\$ 5,639	\$ -	\$ -
100	General	424	Public Works	0	Total Organization	\$ 1,928	\$ 2,611	\$ -	\$ -	\$ -	\$ -	\$ 81	\$ -	\$ -
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 1,416	\$ 1,918	\$ -	\$ -	\$ -	\$ -	\$ 3,670	\$ -	\$ -
100	General	512	Planning	0	Total Organization	\$ 2,572	\$ 3,483	\$ 26,447	\$ 63,586	\$ -	\$ -	\$ 10,411	\$ 94,252	\$ -
100	General	531	Building Inspection Services	0	Total Organization	\$ 4,627	\$ 6,267	\$ -	\$ -	\$ -	\$ -	\$ 18,730	\$ -	\$ -
100	General	532	Plan Checking	0	Total Organization	\$ 1,428	\$ 1,934	\$ -	\$ -	\$ -	\$ -	\$ 5,779	\$ -	\$ -
100	General	533	Building Administration	0	Total Organization	\$ 449	\$ 608	\$ 10,579	\$ 86,295	\$ -	\$ -	\$ 1,817	\$ 1,346	\$ -
100	General	534	Permit Center	0	Total Organization	\$ 756	\$ 1,024	\$ -	\$ -	\$ -	\$ -	\$ 3,062	\$ -	\$ -
100	General	551	Neighborhood Services	0	Total Organization	\$ 1,537	\$ 2,082	\$ -	\$ -	\$ -	\$ -	\$ 3,707	\$ -	\$ -
100	General	700	Police Administration	0	Total Organization	\$ 1,583	\$ 2,143	\$ 12,342	\$ 522,311	\$ -	\$ -	\$ 6,406	\$ 72,709	\$ -
100	General	711	Records	0	Total Organization	\$ 2,878	\$ 3,898	\$ -	\$ -	\$ -	\$ -	\$ 10,707	\$ -	\$ -
100	General	712	Personnel & Training	0	Total Organization	\$ 650	\$ 881	\$ -	\$ -	\$ -	\$ -	\$ 2,362	\$ -	\$ -
100	General	713	Communications	0	Total Organization	\$ 5,507	\$ 7,458	\$ -	\$ -	\$ -	\$ -	\$ 20,852	\$ -	\$ -
100	General	714	Community Relations	0	Total Organization	\$ 880	\$ 1,191	\$ -	\$ -	\$ -	\$ -	\$ 3,560	\$ -	\$ -
100	General	721	Patrol Services	0	Total Organization	\$ 25,719	\$ 34,831	\$ -	\$ -	\$ -	\$ -	\$ 103,355	\$ -	\$ -
100	General	722	Traffic	0	Total Organization	\$ 2,601	\$ 3,522	\$ -	\$ -	\$ -	\$ -	\$ 10,527	\$ -	\$ -
100	General	723	Crossing Guards	0	Total Organization	\$ 603	\$ 817	\$ -	\$ -	\$ -	\$ -	\$ 2,442	\$ -	\$ -
100	General	724	Investigations	0	Total Organization	\$ 5,502	\$ 7,452	\$ -	\$ -	\$ -	\$ -	\$ 20,801	\$ -	\$ -
100	General	801	Fire Administration	0	Total Organization	\$ 1,340	\$ 1,815	\$ 14,105	\$ 308,845	\$ -	\$ -	\$ 5,426	\$ 14,811	\$ -
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ 22,906	\$ 31,021	\$ -	\$ -	\$ -	\$ -	\$ 90,470	\$ -	\$ -
100	General	821	Prevention Division Admin	0	Total Organization	\$ 1,538	\$ 2,083	\$ -	\$ -	\$ -	\$ -	\$ 6,227	\$ -	\$ -
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	\$ 2,506	\$ 3,394	\$ -	\$ -	\$ -	\$ -	\$ 10,145	\$ -	\$ -
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ 388	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ 1,487	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Clerk			Human Resources			City Attorney		
No.	Title	No.	Title	No.	Title	General Service	Elections	Legislative Support	Human Resources	Not in Use	Not in Use	General Service	Specific Service	Not in Use
Direct Services in Other Funds														
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ 1,149	\$ 1,556	\$ -	\$ -	\$ -	\$ -	\$ 1,195	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 63	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 32	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ -	\$ -
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ 81	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ 329	\$ 2,693	\$ -
211	HETCH-HETCHY Ground Lease	0	Total Fund	0	Total Fund	\$ 50	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ 183	\$ 247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ 539	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ 1,434	\$ -	\$ -
236	98-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ 85	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ 251	\$ -	\$ -
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 1,763	\$ 2,387	\$ -	\$ -	\$ -	\$ -	\$ 5,626	\$ -	\$ -
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 7	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 774	\$ 1,049	\$ -	\$ -	\$ -	\$ -	\$ 527	\$ -	\$ -
251	HCD Loan	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
261	Supplemental Law Enforcement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 553	\$ 749	\$ 7,052	\$ 4,542	\$ -	\$ -	\$ 1,337	\$ -	\$ -
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 1,115	\$ 1,510	\$ -	\$ -	\$ -	\$ -	\$ 3,136	\$ -	\$ -
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	Milpitas Business Pk Impact Fe	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,346	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 35,091	\$ 47,523	\$ 23,802	\$ 88,293	\$ -	\$ -	\$ 34,505	\$ 12,118	\$ -
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		City Clerk			Human Resources			City Attorney		
No.	Title	No.	Title	No.	Title	General Service	Elections	Legislative Support	Human Resources	Not in Use	Not in Use	General Service	Specific Service	Not in Use
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 15,633	\$ 21,172	\$ 2,645	\$ 71,398	\$ -	\$ -	\$ 23,538	\$ 16,157	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Management Fund	0	Total Fund	0	Total Fund	\$ 3,678	\$ 4,981	\$ -	\$ -	\$ -	\$ -	\$ 5,481	\$ -	\$ -
505	Information Technology Rplcmt	0	Total Fund	0	Total Fund	\$ 140	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 866	\$ 1,172	\$ -	\$ -	\$ -	\$ -	\$ 2,021	\$ -	\$ -
Grand Total						\$ 167,786	\$ 227,231	\$ 214,218	\$ 1,457,429	\$ -	\$ -	\$ 478,740	\$ 269,292	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Administration									
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	
Central Services in the General Fund															
100	General	100	City Council												
100	General	111	City Manager												
100	General	112	Information Services												
100	General	114	City Clerk												
100	General	115	Human Resources												
100	General	120	City Attorney												
100	General	300	Finance Administration												
100	General	310	Finance Operations												
100	General	427	Facilities Maintenance												
100	General	910	Non Departmental												
100	General	116	Economic Development												
100	General	0	Not in Use												
100	General	0	Depreciation-Govt Buildings												
Direct Services in the General Fund															
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	112	Information Services	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 752	\$ -	\$ 68	\$ 41	\$ -	\$ 552	\$ 573	\$ 177	\$ 135	
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Not in Use	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Not in Use	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	161	Recreation Administration	0	Total Organization	\$ 7,283	\$ 2,383	\$ 656	\$ 393	\$ -	\$ 5,351	\$ 5,552	\$ 1,712	\$ 1,311	
100	General	162	Senior Citizen Services	0	Total Organization	\$ 4,121	\$ -	\$ 371	\$ 223	\$ -	\$ 3,028	\$ 3,142	\$ 969	\$ 742	
100	General	163	Pre-K Enrichment	0	Total Organization	\$ 690	\$ -	\$ 62	\$ 37	\$ -	\$ 507	\$ 526	\$ 162	\$ 124	
100	General	164	Youth Program	0	Total Organization	\$ 4,091	\$ -	\$ 368	\$ 221	\$ -	\$ 3,006	\$ 3,119	\$ 962	\$ 736	
100	General	167	Special Events	0	Total Organization	\$ 1,439	\$ -	\$ 130	\$ 78	\$ -	\$ 1,057	\$ 1,097	\$ 338	\$ 259	
100	General	168	Marketing	0	Total Organization	\$ 1,154	\$ -	\$ 104	\$ 62	\$ -	\$ 848	\$ 879	\$ 271	\$ 208	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Administration								
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury
100	General	169	Performing Arts	0	Total Organization	\$ 177	\$ -	\$ 16	\$ 10	\$ -	\$ 130	\$ 135	\$ 42	\$ 32
100	General	170	General Classes	0	Total Organization	\$ 1,484	\$ -	\$ 134	\$ 80	\$ -	\$ 1,091	\$ 1,132	\$ 349	\$ 267
100	General	171	Aquatics	0	Total Organization	\$ 1,780	\$ -	\$ 160	\$ 96	\$ -	\$ 1,308	\$ 1,357	\$ 418	\$ 320
100	General	172	Sports and Fitness	0	Total Organization	\$ 2,948	\$ -	\$ 265	\$ 159	\$ -	\$ 2,166	\$ 2,247	\$ 693	\$ 531
100	General	173	Adult Sports	0	Total Organization	\$ 55	\$ -	\$ 5	\$ 3	\$ -	\$ 40	\$ 42	\$ 13	\$ 10
100	General	400	Maintenance Administration	0	Total Organization	\$ 3,960	\$ 5,444	\$ 356	\$ 214	\$ -	\$ 2,909	\$ 3,019	\$ 931	\$ 713
100	General	411	Engineering Administration	0	Total Organization	\$ 2,078	\$ 2,572	\$ 187	\$ 112	\$ -	\$ 1,527	\$ 1,584	\$ 489	\$ 374
100	General	412	Design & Construction	0	Total Organization	\$ 5,174	\$ -	\$ 466	\$ 279	\$ -	\$ 3,802	\$ 3,944	\$ 1,217	\$ 931
100	General	413	Land Development	0	Total Organization	\$ 9,307	\$ -	\$ 838	\$ 503	\$ -	\$ 6,838	\$ 7,094	\$ 2,188	\$ 1,675
100	General	415	Traffic Engineering	0	Total Organization	\$ 2,285	\$ -	\$ 206	\$ 123	\$ -	\$ 1,679	\$ 1,742	\$ 537	\$ 411
100	General	421	Street Maintenance	0	Total Organization	\$ 4,809	\$ -	\$ 433	\$ 260	\$ -	\$ 3,533	\$ 3,666	\$ 1,131	\$ 866
100	General	424	Public Works	0	Total Organization	\$ 6,199	\$ -	\$ 558	\$ 335	\$ -	\$ 4,554	\$ 4,725	\$ 1,457	\$ 1,116
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 4,553	\$ -	\$ 410	\$ 246	\$ -	\$ 3,345	\$ 3,471	\$ 1,071	\$ 820
100	General	512	Planning	0	Total Organization	\$ 8,269	\$ 2,118	\$ 744	\$ 447	\$ -	\$ 6,075	\$ 6,303	\$ 1,944	\$ 1,488
100	General	531	Building Inspection Services	0	Total Organization	\$ 14,877	\$ -	\$ 1,339	\$ 803	\$ -	\$ 10,930	\$ 11,340	\$ 3,498	\$ 2,678
100	General	532	Plan Checking	0	Total Organization	\$ 4,590	\$ -	\$ 413	\$ 248	\$ -	\$ 3,373	\$ 3,499	\$ 1,079	\$ 826
100	General	533	Building Administration	0	Total Organization	\$ 1,443	\$ 2,875	\$ 130	\$ 78	\$ -	\$ 1,060	\$ 1,100	\$ 339	\$ 260
100	General	534	Permit Center	0	Total Organization	\$ 2,432	\$ -	\$ 219	\$ 131	\$ -	\$ 1,787	\$ 1,854	\$ 572	\$ 438
100	General	551	Neighborhood Services	0	Total Organization	\$ 4,942	\$ -	\$ 445	\$ 267	\$ -	\$ 3,631	\$ 3,767	\$ 1,162	\$ 890
100	General	700	Police Administration	0	Total Organization	\$ 5,088	\$ 17,399	\$ 458	\$ 275	\$ -	\$ 3,738	\$ 3,879	\$ 1,196	\$ 916
100	General	711	Records	0	Total Organization	\$ 9,252	\$ -	\$ 833	\$ 500	\$ -	\$ 6,798	\$ 7,053	\$ 2,175	\$ 1,665
100	General	712	Personnel & Training	0	Total Organization	\$ 2,091	\$ -	\$ 188	\$ 113	\$ -	\$ 1,536	\$ 1,594	\$ 492	\$ 376
100	General	713	Communications	0	Total Organization	\$ 17,704	\$ -	\$ 1,593	\$ 956	\$ -	\$ 13,007	\$ 13,495	\$ 4,162	\$ 3,187
100	General	714	Community Relations	0	Total Organization	\$ 2,828	\$ -	\$ 255	\$ 153	\$ -	\$ 2,078	\$ 2,156	\$ 665	\$ 509
100	General	721	Patrol Services	0	Total Organization	\$ 82,684	\$ -	\$ 7,442	\$ 4,465	\$ -	\$ 60,750	\$ 63,028	\$ 19,440	\$ 14,884
100	General	722	Traffic	0	Total Organization	\$ 8,362	\$ -	\$ 753	\$ 452	\$ -	\$ 6,143	\$ 6,374	\$ 1,966	\$ 1,505
100	General	723	Crossing Guards	0	Total Organization	\$ 1,940	\$ -	\$ 175	\$ 105	\$ -	\$ 1,425	\$ 1,479	\$ 456	\$ 349
100	General	724	Investigations	0	Total Organization	\$ 17,690	\$ -	\$ 1,592	\$ 955	\$ -	\$ 12,997	\$ 13,484	\$ 4,159	\$ 3,184
100	General	801	Fire Administration	0	Total Organization	\$ 4,310	\$ 10,288	\$ 388	\$ 233	\$ -	\$ 3,166	\$ 3,285	\$ 1,013	\$ 776
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ 73,639	\$ -	\$ 6,628	\$ 3,977	\$ -	\$ 54,105	\$ 56,134	\$ 17,313	\$ 13,256
100	General	821	Prevention Division Admin	0	Total Organization	\$ 4,946	\$ -	\$ 445	\$ 267	\$ -	\$ 3,634	\$ 3,770	\$ 1,163	\$ 890
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	\$ 8,058	\$ -	\$ 725	\$ 435	\$ -	\$ 5,920	\$ 6,142	\$ 1,894	\$ 1,450
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ 1,246	\$ -	\$ 112	\$ 67	\$ -	\$ 915	\$ 950	\$ 293	\$ 224

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Administration									
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	
Direct Services in Other Funds															
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ 3,693	\$ -	\$ 332	\$ 199	\$ -	\$ 2,714	\$ 2,815	\$ 868	\$ 665	
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 202	\$ -	\$ 18	\$ 11	\$ -	\$ 149	\$ 154	\$ 48	\$ 36	
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 104	\$ -	\$ 9	\$ 6	\$ -	\$ 76	\$ 79	\$ 24	\$ 19	
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ 261	\$ -	\$ 23	\$ 14	\$ -	\$ 192	\$ 199	\$ 61	\$ 47	
211	HETCH-HETCHY Ground Lease	0	Total Fund	0	Total Fund	\$ 161	\$ -	\$ 14	\$ 9	\$ -	\$ 118	\$ 123	\$ 38	\$ 29	
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ 587	\$ -	\$ 53	\$ 32	\$ -	\$ 431	\$ 447	\$ 138	\$ 106	
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
235	95-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ 1,734	\$ -	\$ 156	\$ 94	\$ -	\$ 1,274	\$ 1,322	\$ 408	\$ 312	
236	98-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ 272	\$ -	\$ 24	\$ 15	\$ -	\$ 200	\$ 207	\$ 64	\$ 49	
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 5,666	\$ -	\$ 510	\$ 306	\$ -	\$ 4,163	\$ 4,319	\$ 1,332	\$ 1,020	
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 23	\$ -	\$ 2	\$ 1	\$ -	\$ 17	\$ 18	\$ 5	\$ 4	
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 2,490	\$ -	\$ 224	\$ 134	\$ -	\$ 1,829	\$ 1,898	\$ 585	\$ 448	
251	HCD Loan	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261	Supplemental Law Enforcement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 1,778	\$ 151	\$ 160	\$ 96	\$ -	\$ 1,306	\$ 1,355	\$ 418	\$ 320	
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 3,585	\$ -	\$ 323	\$ 194	\$ -	\$ 2,634	\$ 2,733	\$ 843	\$ 645	
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
317	Milpitas Business Pk Impact Fe	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 112,812	\$ 2,941	\$ 10,154	\$ 6,092	\$ -	\$ 82,886	\$ 85,994	\$ 26,524	\$ 20,307	
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Administration								
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 50,258	\$ 2,378	\$ 4,523	\$ 2,714	\$ -	\$ 36,926	\$ 38,310	\$ 11,816	\$ 9,047
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Management Fund	0	Total Fund	0	Total Fund	\$ 11,824	\$ -	\$ 1,064	\$ 639	\$ -	\$ 8,687	\$ 9,013	\$ 2,780	\$ 2,128
505	Information Technology Rplcmt	0	Total Fund	0	Total Fund	\$ 451	\$ -	\$ 41	\$ 24	\$ -	\$ 331	\$ 344	\$ 106	\$ 81
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 2,783	\$ -	\$ 251	\$ 150	\$ -	\$ 2,045	\$ 2,122	\$ 654	\$ 501
Grand Total						\$ 539,412	\$ 48,549	\$ 48,549	\$ 29,129	\$ -	\$ 396,319	\$ 411,181	\$ 126,822	\$ 97,098

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Operations									
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	
Central Services in the General Fund															
100	General	100	City Council												
100	General	111	City Manager												
100	General	112	Information Services												
100	General	114	City Clerk												
100	General	115	Human Resources												
100	General	120	City Attorney												
100	General	300	Finance Administration												
100	General	310	Finance Operations												
100	General	427	Facilities Maintenance												
100	General	910	Non Departmental												
100	General	116	Economic Development												
100	General	0	Not in Use												
100	General	0	Depreciation-Govt Buildings												
Direct Services in the General Fund															
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	112	Information Services	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	114	City Clerk	Ex. 4	Direct Services	\$ 279	\$ -	\$ 857	\$ 374	\$ 261	\$ 105	\$ -	\$ -	\$ -	
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Not in Use	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Not in Use	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	161	Recreation Administration	0	Total Organization	\$ 2,707	\$ 24,792	\$ 8,298	\$ 3,620	\$ 2,532	\$ 1,017	\$ -	\$ -	\$ -	
100	General	162	Senior Citizen Services	0	Total Organization	\$ 1,532	\$ -	\$ 4,695	\$ 2,049	\$ 1,433	\$ 576	\$ -	\$ -	\$ -	
100	General	163	Pre-K Enrichment	0	Total Organization	\$ 257	\$ -	\$ 786	\$ 343	\$ 240	\$ 96	\$ -	\$ -	\$ -	
100	General	164	Youth Program	0	Total Organization	\$ 1,521	\$ -	\$ 4,661	\$ 2,034	\$ 1,422	\$ 571	\$ -	\$ -	\$ -	
100	General	167	Special Events	0	Total Organization	\$ 535	\$ -	\$ 1,639	\$ 715	\$ 500	\$ 201	\$ -	\$ -	\$ -	
100	General	168	Marketing	0	Total Organization	\$ 429	\$ -	\$ 1,314	\$ 573	\$ 401	\$ 161	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Operations								
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury
100	General	169	Performing Arts	0	Total Organization	\$ 66	\$ -	\$ 202	\$ 88	\$ 62	\$ 25	\$ -	\$ -	\$ -
100	General	170	General Classes	0	Total Organization	\$ 552	\$ -	\$ 1,691	\$ 738	\$ 516	\$ 207	\$ -	\$ -	\$ -
100	General	171	Aquatics	0	Total Organization	\$ 661	\$ -	\$ 2,028	\$ 885	\$ 619	\$ 249	\$ -	\$ -	\$ -
100	General	172	Sports and Fitness	0	Total Organization	\$ 1,096	\$ -	\$ 3,358	\$ 1,465	\$ 1,025	\$ 412	\$ -	\$ -	\$ -
100	General	173	Adult Sports	0	Total Organization	\$ 20	\$ -	\$ 62	\$ 27	\$ 19	\$ 8	\$ -	\$ -	\$ -
100	General	400	Maintenance Administration	0	Total Organization	\$ 1,472	\$ 56,636	\$ 4,512	\$ 1,968	\$ 1,377	\$ 553	\$ -	\$ -	\$ -
100	General	411	Engineering Administration	0	Total Organization	\$ 772	\$ 26,760	\$ 2,368	\$ 1,033	\$ 722	\$ 290	\$ -	\$ -	\$ -
100	General	412	Design & Construction	0	Total Organization	\$ 1,923	\$ -	\$ 5,895	\$ 2,572	\$ 1,799	\$ 723	\$ -	\$ -	\$ -
100	General	413	Land Development	0	Total Organization	\$ 3,459	\$ -	\$ 10,603	\$ 4,626	\$ 3,235	\$ 1,300	\$ -	\$ -	\$ -
100	General	415	Traffic Engineering	0	Total Organization	\$ 849	\$ -	\$ 2,603	\$ 1,136	\$ 794	\$ 319	\$ -	\$ -	\$ -
100	General	421	Street Maintenance	0	Total Organization	\$ 1,787	\$ -	\$ 5,479	\$ 2,390	\$ 1,672	\$ 672	\$ -	\$ -	\$ -
100	General	424	Public Works	0	Total Organization	\$ 2,304	\$ -	\$ 7,062	\$ 3,081	\$ 2,155	\$ 866	\$ -	\$ -	\$ -
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ 1,692	\$ -	\$ 5,188	\$ 2,263	\$ 1,583	\$ 636	\$ -	\$ -	\$ -
100	General	512	Planning	0	Total Organization	\$ 3,073	\$ 22,038	\$ 9,421	\$ 4,110	\$ 2,875	\$ 1,155	\$ -	\$ -	\$ -
100	General	531	Building Inspection Services	0	Total Organization	\$ 5,529	\$ -	\$ 16,949	\$ 7,395	\$ 5,172	\$ 2,078	\$ -	\$ -	\$ -
100	General	532	Plan Checking	0	Total Organization	\$ 1,706	\$ -	\$ 5,230	\$ 2,282	\$ 1,596	\$ 641	\$ -	\$ -	\$ -
100	General	533	Building Administration	0	Total Organization	\$ 536	\$ 29,908	\$ 1,644	\$ 717	\$ 502	\$ 202	\$ -	\$ -	\$ -
100	General	534	Permit Center	0	Total Organization	\$ 904	\$ -	\$ 2,771	\$ 1,209	\$ 845	\$ 340	\$ -	\$ -	\$ -
100	General	551	Neighborhood Services	0	Total Organization	\$ 1,837	\$ -	\$ 5,630	\$ 2,456	\$ 1,718	\$ 690	\$ -	\$ -	\$ -
100	General	700	Police Administration	0	Total Organization	\$ 1,891	\$ 181,022	\$ 5,797	\$ 2,529	\$ 1,769	\$ 711	\$ -	\$ -	\$ -
100	General	711	Records	0	Total Organization	\$ 3,439	\$ -	\$ 10,541	\$ 4,599	\$ 3,216	\$ 1,292	\$ -	\$ -	\$ -
100	General	712	Personnel & Training	0	Total Organization	\$ 777	\$ -	\$ 2,382	\$ 1,039	\$ 727	\$ 292	\$ -	\$ -	\$ -
100	General	713	Communications	0	Total Organization	\$ 6,580	\$ -	\$ 20,170	\$ 8,800	\$ 6,155	\$ 2,473	\$ -	\$ -	\$ -
100	General	714	Community Relations	0	Total Organization	\$ 1,051	\$ -	\$ 3,222	\$ 1,406	\$ 983	\$ 395	\$ -	\$ -	\$ -
100	General	721	Patrol Services	0	Total Organization	\$ 30,731	\$ -	\$ 94,203	\$ 41,101	\$ 28,745	\$ 11,550	\$ -	\$ -	\$ -
100	General	722	Traffic	0	Total Organization	\$ 3,108	\$ -	\$ 9,526	\$ 4,156	\$ 2,907	\$ 1,168	\$ -	\$ -	\$ -
100	General	723	Crossing Guards	0	Total Organization	\$ 721	\$ -	\$ 2,210	\$ 964	\$ 674	\$ 271	\$ -	\$ -	\$ -
100	General	724	Investigations	0	Total Organization	\$ 6,575	\$ -	\$ 20,154	\$ 8,793	\$ 6,150	\$ 2,471	\$ -	\$ -	\$ -
100	General	801	Fire Administration	0	Total Organization	\$ 1,602	\$ 107,039	\$ 4,910	\$ 2,142	\$ 1,498	\$ 602	\$ -	\$ -	\$ -
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ 27,369	\$ -	\$ 83,898	\$ 36,605	\$ 25,600	\$ 10,286	\$ -	\$ -	\$ -
100	General	821	Prevention Division Admin	0	Total Organization	\$ 1,838	\$ -	\$ 5,635	\$ 2,458	\$ 1,719	\$ 691	\$ -	\$ -	\$ -
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	\$ 2,995	\$ -	\$ 9,180	\$ 4,005	\$ 2,801	\$ 1,125	\$ -	\$ -	\$ -
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ 463	\$ -	\$ 1,419	\$ 619	\$ 433	\$ 174	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Operations									
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury	
Direct Services in Other Funds															
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ 1,373	\$ -	\$ 4,208	\$ 1,836	\$ 1,284	\$ 516	\$ -	\$ -	\$ -	
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ 75	\$ -	\$ 231	\$ 101	\$ 70	\$ 28	\$ -	\$ -	\$ -	
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ 38	\$ -	\$ 118	\$ 51	\$ 36	\$ 14	\$ -	\$ -	\$ -	
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ 97	\$ -	\$ 297	\$ 130	\$ 91	\$ 36	\$ -	\$ -	\$ -	
211	HETCH-HETCHY Ground Lease	0	Total Fund	0	Total Fund	\$ 60	\$ -	\$ 183	\$ 80	\$ 56	\$ 22	\$ -	\$ -	\$ -	
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ 218	\$ -	\$ 668	\$ 292	\$ 204	\$ 82	\$ -	\$ -	\$ -	
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
235	95-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ 644	\$ -	\$ 1,976	\$ 862	\$ 603	\$ 242	\$ -	\$ -	\$ -	
236	98-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ 101	\$ -	\$ 310	\$ 135	\$ 94	\$ 38	\$ -	\$ -	\$ -	
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 2,106	\$ -	\$ 6,456	\$ 2,817	\$ 1,970	\$ 791	\$ -	\$ -	\$ -	
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ 9	\$ -	\$ 26	\$ 11	\$ 8	\$ 3	\$ -	\$ -	\$ -	
250	HCD Fund	0	Total Fund	0	Total Fund	\$ 925	\$ -	\$ 2,836	\$ 1,238	\$ 865	\$ 348	\$ -	\$ -	\$ -	
251	HCD Loan	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261	Supplemental Law Enforcement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 661	\$ 1,574	\$ 2,025	\$ 884	\$ 618	\$ 248	\$ -	\$ -	\$ -	
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ 1,333	\$ -	\$ 4,085	\$ 1,782	\$ 1,246	\$ 501	\$ -	\$ -	\$ -	
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
317	Milpitas Business Pk Impact Fe	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 41,929	\$ 30,601	\$ 128,528	\$ 56,077	\$ 39,219	\$ 15,758	\$ -	\$ -	\$ -	
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Finance Operations								
No.	Title	No.	Title	No.	Title	General Service	Payroll	Accounting	Accounts Payable	Cash Collections	Purchasing	Budget & Forecasting	Risk	Treasury
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 18,679	\$ 24,745	\$ 57,259	\$ 24,982	\$ 17,472	\$ 7,020	\$ -	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Management Fund	0	Total Fund	0	Total Fund	\$ 4,395	\$ -	\$ 13,471	\$ 5,878	\$ 4,111	\$ 1,652	\$ -	\$ -	\$ -
505	Information Technology Rplcmt	0	Total Fund	0	Total Fund	\$ 168	\$ -	\$ 514	\$ 224	\$ 157	\$ 63	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ 1,034	\$ -	\$ 3,171	\$ 1,384	\$ 968	\$ 389	\$ -	\$ -	\$ -
Grand Total						\$ 200,482	\$ 505,116	\$ 614,557	\$ 268,132	\$ 187,524	\$ 75,346	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Facilities Maintenance			Non Departmental				Economic Development		
No.	Title	No.	Title	No.	Title	Facilities Maintenance	Not in Use	Not in Use	Personnel Services	Facilities / Utilities	Financial Services	Contingency	Economic Development	Not in Use	Not in Use
Central Services in the General Fund															
100	General	100	City Council												
100	General	111	City Manager												
100	General	112	Information Services												
100	General	114	City Clerk												
100	General	115	Human Resources												
100	General	120	City Attorney												
100	General	300	Finance Administration												
100	General	310	Finance Operations												
100	General	427	Facilities Maintenance												
100	General	910	Non Departmental												
100	General	116	Economic Development												
100	General	0	Not in Use												
100	General	0	Depreciation-Govt Buildings												
Direct Services in the General Fund															
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	112	Information Services	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	114	City Clerk	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	1,425	2,175	\$ 353	\$ -	\$ -
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Not in Use	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	General	0	Not in Use	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,298	\$ -	\$ -
100	General	161	Recreation Administration	0	Total Organization	\$ 947,416	\$ -	\$ -	\$ 235,471	\$ 927,527	\$ 13,295	\$ 20,294	\$ 35,131	\$ -	\$ -
100	General	162	Senior Citizen Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,025	\$ 9,197	\$ 1,934	\$ -	\$ -
100	General	163	Pre-K Enrichment	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324	\$ -	\$ -
100	General	164	Youth Program	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,298	\$ 9,613	\$ 1,920	\$ -	\$ -
100	General	167	Special Events	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,035	\$ 3,107	\$ 675	\$ -	\$ -
100	General	168	Marketing	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,663	\$ 2,539	\$ 541	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Facilities Maintenance			Non Departmental				Economic Development		
No.	Title	No.	Title	No.	Title	Facilities Maintenance	Not in Use	Not in Use	Personnel Services	Facilities / Utilities	Financial Services	Contingency	Economic Development	Not in Use	Not in Use
100	General	169	Performing Arts	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283	\$ 433	\$ 83	\$ -	\$ -
100	General	170	General Classes	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 938	\$ 1,431	\$ 697	\$ -	\$ -
100	General	171	Aquatics	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,373	\$ 5,149	\$ 835	\$ -	\$ -
100	General	172	Sports and Fitness	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,989	\$ 6,089	\$ 1,383	\$ -	\$ -
100	General	173	Adult Sports	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41	\$ 62	\$ 26	\$ -	\$ -
100	General	400	Maintenance Administration	0	Total Organization	\$ 228,455	\$ -	\$ -	\$ 537,919	\$ 223,659	\$ 7,505	\$ 11,455	\$ 33,571	\$ -	\$ -
100	General	411	Engineering Administration	0	Total Organization	\$ 71,537	\$ -	\$ -	\$ 254,159	\$ 70,036	\$ 3,939	\$ 6,012	\$ 975	\$ -	\$ -
100	General	412	Design & Construction	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,807	\$ 14,968	\$ 8,194	\$ -	\$ -
100	General	413	Land Development	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,563	\$ 20,701	\$ 73,559	\$ -	\$ -
100	General	415	Traffic Engineering	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,447	\$ 5,261	\$ 1,072	\$ -	\$ -
100	General	421	Street Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,488	\$ 12,956	\$ 2,257	\$ -	\$ -
100	General	424	Public Works	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122	\$ 186	\$ 2,909	\$ -	\$ -
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,525	\$ 8,433	\$ 2,137	\$ -	\$ -
100	General	512	Planning	0	Total Organization	\$ 47,087	\$ -	\$ -	\$ 209,307	\$ 46,099	\$ 15,671	\$ 23,920	\$ 52,891	\$ -	\$ -
100	General	531	Building Inspection Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,195	\$ 43,036	\$ 6,981	\$ -	\$ -
100	General	532	Plan Checking	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,700	\$ 13,279	\$ 2,154	\$ -	\$ -
100	General	533	Building Administration	0	Total Organization	\$ 38,508	\$ -	\$ -	\$ 284,060	\$ 37,700	\$ 2,735	\$ 4,175	\$ 87,167	\$ -	\$ -
100	General	534	Permit Center	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,609	\$ 7,035	\$ 1,141	\$ -	\$ -
100	General	551	Neighborhood Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,580	\$ 8,518	\$ 2,319	\$ -	\$ -
100	General	700	Police Administration	0	Total Organization	\$ 581,384	\$ -	\$ -	\$ 1,719,309	\$ 569,179	\$ 9,643	\$ 14,719	\$ 95,148	\$ -	\$ -
100	General	711	Records	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,118	\$ 24,602	\$ 4,342	\$ -	\$ -
100	General	712	Personnel & Training	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,556	\$ 5,428	\$ 981	\$ -	\$ -
100	General	713	Communications	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,390	\$ 47,912	\$ 8,308	\$ -	\$ -
100	General	714	Community Relations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,359	\$ 8,180	\$ 1,327	\$ -	\$ -
100	General	721	Patrol Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,584	\$ 237,478	\$ 38,801	\$ -	\$ -
100	General	722	Traffic	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,847	\$ 24,189	\$ 3,924	\$ -	\$ -
100	General	723	Crossing Guards	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,676	\$ 5,611	\$ 910	\$ -	\$ -
100	General	724	Investigations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,312	\$ 47,794	\$ 8,301	\$ -	\$ -
100	General	801	Fire Administration	0	Total Organization	\$ 411,218	\$ -	\$ -	\$ 1,016,635	\$ 402,585	\$ 8,168	\$ 12,467	\$ 51,970	\$ -	\$ -
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,188	\$ 207,873	\$ 34,556	\$ -	\$ -
100	General	821	Prevention Division Admin	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,373	\$ 14,307	\$ 54,215	\$ -	\$ -
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,271	\$ 23,309	\$ 3,781	\$ -	\$ -
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,239	\$ 3,418	\$ 585	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Facilities Maintenance			Non Departmental				Economic Development		
No.	Title	No.	Title	No.	Title	Facilities Maintenance	Not in Use	Not in Use	Personnel Services	Facilities / Utilities	Financial Services	Contingency	Economic Development	Not in Use	Not in Use
Direct Services in Other Funds															
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,799	\$ 2,745	\$ 1,733	\$ -	\$ -
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ -
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196	\$ 300	\$ 49	\$ -	\$ -
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495	\$ 755	\$ 122	\$ -	\$ -
211	HETCH-HETCHY Ground Lease	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76	\$ -	\$ -
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275	\$ -	\$ -
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,158	\$ 3,294	\$ 814	\$ -	\$ -
236	98-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378	\$ 577	\$ 128	\$ -	\$ -
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,469	\$ 12,927	\$ 2,659	\$ -	\$ -
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -
250	HCD Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794	\$ 1,211	\$ 1,168	\$ -	\$ -
251	HCD Loan	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
261	Supplemental Law Enforcement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ 4,212	\$ -	\$ -	\$ 14,951	\$ 4,123	\$ 2,013	\$ 3,073	\$ 6,600	\$ -	\$ -
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,721	\$ 7,206	\$ 16,097	\$ -	\$ -
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	Milpitas Business Pk Impact Fe	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ 222,596	\$ -	\$ -	\$ 290,638	\$ 217,923	\$ 51,941	\$ 79,281	\$ 199,972	\$ -	\$ -
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Facilities Maintenance			Non Departmental				Economic Development		
No.	Title	No.	Title	No.	Title	Facilities Maintenance	Not in Use	Not in Use	Personnel Services	Facilities / Utilities	Financial Services	Contingency	Economic Development	Not in Use	Not in Use
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ 135,207	\$ -	\$ -	\$ 235,022	\$ 132,369	\$ 35,433	\$ 54,084	\$ 89,893	\$ -	\$ -
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Management Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,251	\$ 12,593	\$ 5,549	\$ -	\$ -
505	Information Technology Rplcmt	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,042	\$ 4,644	\$ 1,306	\$ -	\$ -
Grand Total						\$ 2,687,620	\$ -	\$ -	\$ 4,797,469	\$ 2,631,200	\$ 720,667	\$ 1,100,000	\$ 972,434	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Not in Use			Depreciation-Govt Buildings			Grand Total Allocation	
No.	Title	No.	Title	No.	Title	Not in Use	Not in Use	Not in Use	Depreciation-Govt Buildings	Not in Use	Not in Use		
Central Services in the General Fund													
100	General	100	City Council									\$ -	
100	General	111	City Manager									\$ -	
100	General	112	Information Services									\$ -	
100	General	114	City Clerk									\$ -	
100	General	115	Human Resources									\$ -	
100	General	120	City Attorney									\$ -	
100	General	300	Finance Administration									\$ -	
100	General	310	Finance Operations									\$ -	
100	General	427	Facilities Maintenance									\$ -	
100	General	910	Non Departmental									\$ -	
100	General	116	Economic Development									\$ -	
100	General	0	Not in Use									\$ -	
100	General	0	Depreciation-Govt Buildings									\$ -	
Direct Services in the General Fund													
100	General	100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	112	Information Services	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	114	City Clerk	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,295	
100	General	115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Not in Use	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	General	0	Not in Use	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,197	
100	General	161	Recreation Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ 521,587	\$ -	\$ -	\$ 3,155,818	
100	General	162	Senior Citizen Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,734	
100	General	163	Pre-K Enrichment	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,277	
100	General	164	Youth Program	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,374	
100	General	167	Special Events	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,495	
100	General	168	Marketing	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,127	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Not in Use			Depreciation-Govt Buildings			Grand Total Allocation
No.	Title	No.	Title	No.	Title	Not in Use	Not in Use	Not in Use	Depreciation-Govt Buildings	Not in Use	Not in Use	
100	General	169	Performing Arts	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,259
100	General	170	General Classes	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,341
100	General	171	Aquatics	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,370
100	General	172	Sports and Fitness	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,265
100	General	173	Adult Sports	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547
100	General	400	Maintenance Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ 125,773	\$ -	\$ -	\$ 1,968,637
100	General	411	Engineering Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ 39,384	\$ -	\$ -	\$ 938,705
100	General	412	Design & Construction	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,583
100	General	413	Land Development	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,214
100	General	415	Traffic Engineering	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,468
100	General	421	Street Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,848
100	General	424	Public Works	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,781
100	General	425	Trees & Landscape Maintenance	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,440
100	General	512	Planning	0	Total Organization	\$ -	\$ -	\$ -	\$ 25,923	\$ -	\$ -	\$ 983,559
100	General	531	Building Inspection Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,701
100	General	532	Plan Checking	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,854
100	General	533	Building Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ 21,200	\$ -	\$ -	\$ 991,719
100	General	534	Permit Center	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,299
100	General	551	Neighborhood Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,586
100	General	700	Police Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ 320,073	\$ -	\$ -	\$ 5,492,315
100	General	711	Records	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,165
100	General	712	Personnel & Training	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,332
100	General	713	Communications	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,510
100	General	714	Community Relations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,720
100	General	721	Patrol Services	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,128,586
100	General	722	Traffic	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,493
100	General	723	Crossing Guards	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,560
100	General	724	Investigations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,154
100	General	801	Fire Administration	0	Total Organization	\$ -	\$ -	\$ -	\$ 226,390	\$ -	\$ -	\$ 3,414,174
100	General	812	A/B/C Battalions Operations	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997,547
100	General	821	Prevention Division Admin	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,310
100	General	822	Fire Insptn, Plan Ck & Invstg	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,329
100	General	840	Disaster Prep & Public Educat	0	Total Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,669

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Not in Use			Depreciation-Govt Buildings			Grand Total Allocation
No.	Title	No.	Title	No.	Title	Not in Use	Not in Use	Not in Use	Depreciation-Govt Buildings	Not in Use	Not in Use	
Direct Services in Other Funds												
102	Measure I TOT Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,977
103	1452 S. Main	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,548
105	Abandon Vehicle Abatement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,418
150	Redevelopment Administration	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,266
211	HETCH-HETCHY Ground Lease	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,231
213	Public Art Fund-Nonrestricted	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,486
214	Community Planning Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Gas Tax Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,144
236	98-1 Light & Landscape Maint D	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,285
237	2005 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,345
238	2008 Community Facility Dist	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176
250	HCD Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,566
251	HCD Loan	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
261	Supplemental Law Enforcement	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizure	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	State Grant Police	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 2,319	\$ -	\$ -	\$ 99,748
295	Housing Authority Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,304
310	Street Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312	Traffic Impact Fees	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	Vehicle Registration Fee	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	Milpitas Business Pk Impact Fe	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322	Midtown Park Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,346
400	Water M & O Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 122,547	\$ -	\$ -	\$ 2,705,884
402	Water Line Extension Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	2016 Water Bonds	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405	Enterprise	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-1

Total Allocation of Central Services Expense

Fund		Organization		Division or Cost Pool		Not in Use			Depreciation-Govt Buildings			Grand Total Allocation
No.	Title	No.	Title	No.	Title	Not in Use	Not in Use	Not in Use	Depreciation-Govt Buildings	Not in Use	Not in Use	
450	Sewer M & O Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ 74,436	\$ -	\$ -	\$ 1,544,274
452	Treatment Plant Construction F	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	Equipment Management Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,726
505	Information Technology Rplcmt	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,448
506	Permit Automation Fund	0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,987
Grand Total						\$ -	\$ -	\$ -	\$ 1,479,632	\$ -	\$ -	\$ 26,194,518

Reconciles to Total on Exhibit 6? Yes

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Indirect Rate on Direct Salary Expense

Cost Basis	
Allocable Central Services Expense	\$ 26,194,518
less: Functions Not Appropriate for Citywide Indirect Rate	
Not in Use / All Functions Applicable	\$ -
Not in Use / All Functions Applicable	\$ -
Net Cost Basis	\$ 26,194,518

Rate Basis	
Citywide Expense Used as Rate Basis from Budget 2018-19:	
4111 Permanent Salaries	\$ 48,699,200
4112 Temporary Salaries	\$ 3,619,413
less: Rate Basis Included in Allocable Central Services	
City Council	\$ (61,794)
City Manager	\$ (1,037,234)
Information Services	\$ (1,295,268)
City Clerk	\$ (321,384)
Human Resources	\$ (550,634)
City Attorney	\$ (109,360)
Finance Administration	\$ (930,740)
Finance Operations	\$ (1,059,068)
Facilities Maintenance	\$ (710,576)
Non Departmental	\$ -
Economic Development	\$ -
Not in Use	\$ -
Depreciation-Govt Buildings	\$ -
Net Rate Basis	\$ 46,242,555

Citywide Indirect for Central Services	56.6%
--	-------

Indirect Rate on Direct Expenditure

Cost Basis	
Allocable Central Services Expense (Net Cost Basis Above)	\$ 26,194,518
plus: Additional Adjustments	
Not in Use / All Functions Applicable	\$ -
Not in Use / All Functions Applicable	\$ -
Net Cost Basis	\$ 26,194,518

Rate Basis	
Total Expenditures (Operations and Capital), All Funds Budget 2018-19	\$ 225,526,678
less: Exclusions	
Debt Service	\$ (3,466,380)
Transfers	\$ (59,556,432)
Equipment Replacement Amortization	\$ (2,839,552)
Allocated Citywide Indirect Services (Net Cost Basis from Above)	\$ (26,194,518)
Other / Not in Use	\$ -
Net Rate Basis	\$ 133,469,796

Citywide Indirect for Central Services	19.6%
--	-------

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Indirect Rate on Direct Salary Expense by Organization

Fund		Organization		Sum	Cost Basis	Rate Basis		
No.	Title	No.	Title	Ref. No.	Allocated Central Services	Permanent Salaries	Temporary Salaries	Total Basis
Direct Services in the General Fund								
100	General	100	City Council	0	\$ -	\$ 56,994	\$ 4,800	\$ 61,794
100	General	111	City Manager	0	\$ -	\$ 1,041,244	\$ -	\$ 1,041,244
100	General	112	Information Services	0	\$ -	\$ 1,348,244	\$ 50,000	\$ 1,398,244
100	General	114	City Clerk	0	\$ 10,295	\$ 322,196	\$ -	\$ 322,196
100	General	115	Human Resources	0	\$ -	\$ 542,764	\$ 10,000	\$ 552,764
100	General	120	City Attorney	0	\$ -	\$ 109,912	\$ -	\$ 109,912
100	General	300	Finance Administration	0	\$ -	\$ 946,492	\$ -	\$ 946,492
100	General	310	Finance Operations	0	\$ -	\$ 1,729,200	\$ 89,600	\$ 1,818,800
100	General	427	Facilities Maintenance	0	\$ -	\$ 719,784	\$ 30,000	\$ 749,784
100	General	910	Non Departmental	0	\$ -	\$ -	\$ -	\$ -
100	General	116	Economic Development	0	\$ -	\$ 421,937	\$ 30,000	\$ 451,937
100	General	0	Not in Use	0	\$ -	\$ -	\$ -	\$ -
100	General	0	Depreciation-Govt Buildings	0	\$ -	\$ -	\$ -	\$ -
100	General	0	Not in Use	0	\$ 50,197	\$ -	\$ -	\$ -
100	General	161	Recreation Administration	7	\$ 3,155,818	\$ 818,732	\$ 201,684	\$ 1,020,416
100	General	162	Senior Citizen Services	7	\$ 50,734	\$ 341,047	\$ 61,740	\$ 402,787
100	General	163	Pre-K Enrichment	7	\$ 5,277	\$ -	\$ -	\$ -
100	General	164	Youth Program	7	\$ 51,374	\$ 88,376	\$ 518,248	\$ 606,624
100	General	167	Special Events	7	\$ 17,495	\$ 88,376	\$ 33,320	\$ 121,696
100	General	168	Marketing	7	\$ 14,127	\$ 87,506	\$ 33,320	\$ 120,826
100	General	169	Performing Arts	7	\$ 2,259	\$ -	\$ -	\$ -
100	General	170	General Classes	7	\$ 14,341	\$ 55,884	\$ -	\$ 55,884
100	General	171	Aquatics	7	\$ 24,370	\$ -	\$ 375,463	\$ 375,463
100	General	172	Sports and Fitness	7	\$ 35,265	\$ 151,754	\$ 169,050	\$ 320,804
100	General	173	Adult Sports	7	\$ 547	\$ -	\$ -	\$ -
100	General	400	Maintenance Administration	5	\$ 1,968,637	\$ 1,283,725	\$ -	\$ 1,283,725
100	General	411	Engineering Administration	6	\$ 938,705	\$ 325,438	\$ -	\$ 325,438
100	General	412	Design & Construction	6	\$ 87,583	\$ 1,037,264	\$ 106,718	\$ 1,143,982
100	General	413	Land Development	6	\$ 315,214	\$ 1,027,471	\$ 73,000	\$ 1,100,471
100	General	415	Traffic Engineering	6	\$ 28,468	\$ 392,051	\$ -	\$ 392,051
100	General	421	Street Maintenance	5	\$ 63,848	\$ 898,537	\$ -	\$ 898,537
100	General	424	Public Works	5	\$ 47,781	\$ -	\$ -	\$ -
100	General	425	Trees & Landscape Maintenance	5	\$ 52,440	\$ 552,410	\$ 60,000	\$ 612,410
100	General	512	Planning	4	\$ 983,559	\$ 1,252,031	\$ 17,000	\$ 1,269,031
100	General	531	Building Inspection Services	3	\$ 203,701	\$ 1,055,544	\$ 864,606	\$ 1,920,150
100	General	532	Plan Checking	3	\$ 62,854	\$ 494,428	\$ 216,331	\$ 710,759
100	General	533	Building Administration	3	\$ 991,719	\$ 213,078	\$ -	\$ 213,078
100	General	534	Permit Center	3	\$ 33,299	\$ 291,070	\$ -	\$ 291,070

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Indirect Rate on Direct Salary Expense by Organization

Fund		Organization		Sum	Cost Basis	Rate Basis		
No.	Title	No.	Title	Ref. No.	Allocated Central Services	Permanent Salaries	Temporary Salaries	Total Basis
100	General	551	Neighborhood Services	4	\$ 55,586	\$ 552,084	\$ 17,000	\$ 569,084
100	General	700	Police Administration	1	\$ 5,492,315	\$ 562,332	\$ -	\$ 562,332
100	General	711	Records	1	\$ 122,165	\$ 1,038,754	\$ 53,040	\$ 1,091,794
100	General	712	Personnel & Training	1	\$ 27,332	\$ 188,691	\$ -	\$ 188,691
100	General	713	Communications	1	\$ 235,510	\$ 2,066,644	\$ 40,000	\$ 2,106,644
100	General	714	Community Relations	1	\$ 38,720	\$ 342,727	\$ -	\$ 342,727
100	General	721	Patrol Services	1	\$ 1,128,586	\$ 10,011,384	\$ -	\$ 10,011,384
100	General	722	Traffic	1	\$ 114,493	\$ 975,252	\$ -	\$ 975,252
100	General	723	Crossing Guards	1	\$ 26,560	\$ -	\$ 419,512	\$ 419,512
100	General	724	Investigations	1	\$ 235,154	\$ 2,002,082	\$ -	\$ 2,002,082
100	General	801	Fire Administration	2	\$ 3,414,174	\$ 538,878	\$ 15,000	\$ 553,878
100	General	812	A/B/C Battalions Operations	2	\$ 997,547	\$ 8,029,469	\$ -	\$ 8,029,469
100	General	821	Prevention Division Admin	2	\$ 218,310	\$ 599,406	\$ 18,981	\$ 618,387
100	General	822	Fire Insptn, Plan Ck & Invstg	2	\$ 110,329	\$ 875,468	\$ -	\$ 875,468
100	General	840	Disaster Prep & Public Educat	2	\$ 16,669	\$ 133,352	\$ -	\$ 133,352
Direct Services in Other Funds								
102	Measure I TOT Fund	0	Total Fund	0	\$ 33,977	\$ 121,666	\$ -	\$ 121,666
103	1452 S. Main	0	Total Fund	0	\$ 1,548	\$ -	\$ -	\$ -
105	Abandon Vehicle Abatement	0	Total Fund	0	\$ 1,418	\$ 12,500	\$ -	\$ 12,500
150	Redevelopment Administration	0	Total Fund	0	\$ 6,266	\$ 30,668	\$ -	\$ 30,668
211	HETCH-HETCHY Ground Lease	0	Total Fund	0	\$ 1,231	\$ -	\$ -	\$ -
213	Public Art Fund-Nonrestricted	0	Total Fund	0	\$ 4,486	\$ -	\$ -	\$ -
214	Community Planning Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
221	Gas Tax Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
235	95-1 Light & Landscape Maint D	0	Total Fund	0	\$ 20,144	\$ 139,374	\$ -	\$ 139,374
236	98-1 Light & Landscape Maint D	0	Total Fund	0	\$ 3,285	\$ 22,423	\$ -	\$ 22,423
237	2005 Community Facility Dist	0	Total Fund	0	\$ 70,345	\$ 530,856	\$ 60,000	\$ 590,856
238	2008 Community Facility Dist	0	Total Fund	0	\$ 176	\$ -	\$ -	\$ -
250	HCD Fund	0	Total Fund	0	\$ 21,566	\$ 80,000	\$ -	\$ 80,000
251	HCD Loan	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
261	Supplemental Law Enforcement	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
262	State Asset Seizure	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
263	Federal Asset Seizure	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
268	State Grant Police	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
280	Solid Waste Services	0	Total Fund	10	\$ 99,748	\$ 104,420	\$ 49,000	\$ 153,420
295	Housing Authority Fund	0	Total Fund	0	\$ 84,304	\$ 306,698	\$ -	\$ 306,698
310	Street Improvement Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
311	Street CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
312	Traffic Impact Fees	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Indirect Rate on Direct Salary Expense by Organization

Fund		Organization		Sum	Cost Basis	Rate Basis		
No.	Title	No.	Title	Ref. No.	Allocated Central Services	Permanent Salaries	Temporary Salaries	Total Basis
314	Vehicle Registration Fee	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
317	Milpitas Business Pk Impact Fe	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
320	Park Improvement Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
322	Midtown Park Fund	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
330	General Government	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
340	Storm Drain Development CIP	0	Total Fund	0	\$ -	\$ -	\$ -	\$ -
350	Transit Area Impact Fee Fund	0	Total Fund	0	\$ 1,346	\$ -	\$ -	\$ -
400	Water M & O Fund	0	Total Fund	8	\$ 2,705,884	\$ 2,131,595	\$ 72,500	\$ 2,204,095
402	Water Line Extension Fund	0	Total Fund	8	\$ -	\$ -	\$ -	\$ -
403	2016 Water Bonds	0	Total Fund	8	\$ -	\$ -	\$ -	\$ -
405	Enterprise	0	Total Fund	8	\$ -	\$ -	\$ -	\$ -
450	Sewer M & O Fund	0	Total Fund	9	\$ 1,544,274	\$ 1,873,947	\$ 72,500	\$ 1,946,447
452	Treatment Plant Construction F	0	Total Fund	9	\$ -	\$ -	\$ -	\$ -
455	Sewer Infrastructure Replaceme	0	Total Fund	9	\$ -	\$ -	\$ -	\$ -
500	Equipment Management Fund	0	Total Fund	0	\$ 116,726	\$ 513,172	\$ -	\$ 513,172
505	Information Technology Rplcmt	0	Total Fund	0	\$ 3,448	\$ -	\$ -	\$ -
506	Permit Automation Fund	0	Total Fund	0	\$ 30,987	\$ 212,898	\$ -	\$ 212,898

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Indirect Rate on Direct Expenditure by Organization

Fund		Organization		Cost Basis	Rate Basis		
No.	Title	No.	Title	Allocated Central Services	Total Expenditures	less: Exclusions	Total Basis
Direct Services in the General Fund							
100	City Council	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
111	City Manager	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
112	Information Services	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
114	City Clerk	Ex. 4	Direct Services	\$ 10,295	\$ 163,387	\$ -	\$ 163,387
115	Human Resources	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
120	City Attorney	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
300	Finance Administration	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
310	Finance Operations	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
427	Facilities Maintenance	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
910	Non Departmental	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
116	Economic Development	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
0	Not in Use	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
0	Depreciation-Govt Buildings	Ex. 4	Direct Services	\$ -	\$ -	\$ -	\$ -
0	Not in Use	0	Total Organization	\$ 50,197	\$ -	\$ -	\$ -
161	Recreation Administration	0	Total Organization	\$ 3,155,818	\$ 1,596,690	\$ (13,996)	\$ 1,582,694
162	Senior Citizen Services	0	Total Organization	\$ 50,734	\$ 925,311	\$ (29,714)	\$ 895,597
163	Pre-K Enrichment	0	Total Organization	\$ 5,277	\$ 150,000	\$ -	\$ 150,000
164	Youth Program	0	Total Organization	\$ 51,374	\$ 889,084	\$ -	\$ 889,084
167	Special Events	0	Total Organization	\$ 17,495	\$ 317,760	\$ (5,088)	\$ 312,672
168	Marketing	0	Total Organization	\$ 14,127	\$ 250,692	\$ -	\$ 250,692
169	Performing Arts	0	Total Organization	\$ 2,259	\$ 38,500	\$ -	\$ 38,500
170	General Classes	0	Total Organization	\$ 14,341	\$ 322,593	\$ -	\$ 322,593
171	Aquatics	0	Total Organization	\$ 24,370	\$ 386,763	\$ -	\$ 386,763
172	Sports and Fitness	0	Total Organization	\$ 35,265	\$ 653,522	\$ (12,956)	\$ 640,566
173	Adult Sports	0	Total Organization	\$ 547	\$ 11,860	\$ -	\$ 11,860
400	Maintenance Administration	0	Total Organization	\$ 1,968,637	\$ 861,742	\$ (1,224)	\$ 860,518
411	Engineering Administration	0	Total Organization	\$ 938,705	\$ 456,534	\$ (4,940)	\$ 451,594
412	Design & Construction	0	Total Organization	\$ 87,583	\$ 1,138,899	\$ (14,478)	\$ 1,124,421
413	Land Development	0	Total Organization	\$ 315,214	\$ 2,024,008	\$ (1,629)	\$ 2,022,379
415	Traffic Engineering	0	Total Organization	\$ 28,468	\$ 499,081	\$ (2,547)	\$ 496,534
421	Street Maintenance	0	Total Organization	\$ 63,848	\$ 1,224,284	\$ (179,305)	\$ 1,044,979
424	Public Works	0	Total Organization	\$ 47,781	\$ 1,361,405	\$ (14,405)	\$ 1,347,000
425	Trees & Landscape Maintenance	0	Total Organization	\$ 52,440	\$ 989,456	\$ -	\$ 989,456
512	Planning	0	Total Organization	\$ 983,559	\$ 1,843,840	\$ (46,972)	\$ 1,796,868
531	Building Inspection Services	0	Total Organization	\$ 203,701	\$ 3,273,349	\$ (40,546)	\$ 3,232,803
532	Plan Checking	0	Total Organization	\$ 62,854	\$ 997,516	\$ -	\$ 997,516
533	Building Administration	0	Total Organization	\$ 991,719	\$ 313,620	\$ -	\$ 313,620
534	Permit Center	0	Total Organization	\$ 33,299	\$ 528,468	\$ -	\$ 528,468

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Indirect Rate on Direct Expenditure by Organization

Fund		Organization		Cost Basis	Rate Basis		
No.	Title	No.	Title	Allocated Central Services	Total Expenditures	less: Exclusions	Total Basis
551	Neighborhood Services	0	Total Organization	\$ 55,586	\$ 1,086,866	\$ (13,027)	\$ 1,073,839
700	Police Administration	0	Total Organization	\$ 5,492,315	\$ 1,114,098	\$ (8,422)	\$ 1,105,676
711	Records	0	Total Organization	\$ 122,165	\$ 2,021,337	\$ (10,785)	\$ 2,010,552
712	Personnel & Training	0	Total Organization	\$ 27,332	\$ 477,887	\$ (23,544)	\$ 454,343
713	Communications	0	Total Organization	\$ 235,510	\$ 3,847,179	\$ -	\$ 3,847,179
714	Community Relations	0	Total Organization	\$ 38,720	\$ 626,102	\$ (11,602)	\$ 614,500
721	Patrol Services	0	Total Organization	\$ 1,128,586	\$ 18,256,573	\$ (288,598)	\$ 17,967,975
722	Traffic	0	Total Organization	\$ 114,493	\$ 1,886,070	\$ (69,023)	\$ 1,817,047
723	Crossing Guards	0	Total Organization	\$ 26,560	\$ 421,512	\$ -	\$ 421,512
724	Investigations	0	Total Organization	\$ 235,154	\$ 3,943,579	\$ (99,475)	\$ 3,844,104
801	Fire Administration	0	Total Organization	\$ 3,414,174	\$ 950,926	\$ (14,430)	\$ 936,496
812	A/B/C Battalions Operations	0	Total Organization	\$ 997,547	\$ 17,430,457	\$ (1,428,028)	\$ 16,002,429
821	Prevention Division Admin	0	Total Organization	\$ 218,310	\$ 1,091,278	\$ (16,531)	\$ 1,074,747
822	Fire Inspn, Plan Ck & Invstg	0	Total Organization	\$ 110,329	\$ 1,750,964	\$ -	\$ 1,750,964
840	Disaster Prep & Public Educat	0	Total Organization	\$ 16,669	\$ 270,720	\$ -	\$ 270,720
Direct Services in Other Funds							
0	Total Fund	0	Total Fund	\$ 33,977	\$ 802,622	\$ -	\$ 802,622
0	Total Fund	0	Total Fund	\$ 1,548	\$ 44,000	\$ -	\$ 44,000
0	Total Fund	0	Total Fund	\$ 1,418	\$ 22,500	\$ -	\$ 22,500
0	Total Fund	0	Total Fund	\$ 6,266	\$ 56,710	\$ -	\$ 56,710
0	Total Fund	0	Total Fund	\$ 1,231	\$ 35,000	\$ -	\$ 35,000
0	Total Fund	0	Total Fund	\$ 4,486	\$ 127,500	\$ -	\$ 127,500
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ 20,144	\$ 376,820	\$ -	\$ 376,820
0	Total Fund	0	Total Fund	\$ 3,285	\$ 59,065	\$ -	\$ 59,065
0	Total Fund	0	Total Fund	\$ 70,345	\$ 1,231,353	\$ -	\$ 1,231,353
0	Total Fund	0	Total Fund	\$ 176	\$ 5,000	\$ -	\$ 5,000
0	Total Fund	0	Total Fund	\$ 21,566	\$ 541,000	\$ -	\$ 541,000
0	Total Fund	0	Total Fund	\$ -	\$ 200,000	\$ (200,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 30,000	\$ (30,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ 30,000	\$ (30,000)	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ 99,748	\$ 386,437	\$ (106)	\$ 386,331
0	Total Fund	0	Total Fund	\$ 84,304	\$ 799,092	\$ (20,000)	\$ 779,092
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Indirect Rate on Direct Expenditure by Organization

Fund		Organization		Cost Basis	Rate Basis		
No.	Title	No.	Title	Allocated Central Services	Total Expenditures	less: Exclusions	Total Basis
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ 1,346	\$ 75,000	\$ (75,000)	\$ -
0	Total Fund	0	Total Fund	\$ 2,705,884	\$ 25,678,801	\$ (1,163,793)	\$ 24,515,008
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ 1,544,274	\$ 11,742,622	\$ (821,187)	\$ 10,921,435
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ -	\$ -	\$ -	\$ -
0	Total Fund	0	Total Fund	\$ 116,726	\$ 2,873,163	\$ (303,706)	\$ 2,569,457
0	Total Fund	0	Total Fund	\$ 3,448	\$ 271,250	\$ (173,250)	\$ 98,000
0	Total Fund	0	Total Fund	\$ 30,987	\$ 745,371	\$ (140,539)	\$ 604,832

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

Indirect Rate - Departmental Summary

Department			Indirect Rates	
Ref. No.	Department	Allocated Central Services	of Direct Salary Expense	of Direct Expenditure
1	Police	\$ 7,420,836	42%	23%
2	Fire	\$ 4,757,029	47%	24%
3	Building & Safety	\$ 1,291,572	41%	25%
4	Planning & Neighborhood Services	\$ 1,039,145	57%	36%
5	Public Works	\$ 2,132,706	76%	50%
6	Engineering	\$ 1,369,969	46%	33%
7	Recreation	\$ 3,371,608	111%	62%
8	Water	\$ 2,705,884	123%	11%
9	Sewer	\$ 1,544,274	79%	14%
10	Solid Waste	\$ 99,748	65%	26%
11	Not in Use	\$ -	0%	0%
12	Not in Use	\$ -	0%	0%

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	100	City Council	4111	Permanent Salaries	1001004111	City Council Permanent	56,994					56,994	
100	General Fund	100	City Council	4112	Temporary Salaries	1001004112	City Council Temporary	4,800					4,800	
100	General Fund	100	City Council	4121	Allowances	1001004121	City Council Allowances	38,700					38,700	
100	General Fund	100	City Council	4131	PERS	1001004131	City Council PERS	21,560					21,560	
100	General Fund	100	City Council	4132	Group Insurance	1001004132	City Council Group Insurance	112,380					112,380	
100	General Fund	100	City Council	4133	Medicare	1001004133	City Council Medicare-Empr	1,370					1,370	
100	General Fund	100	City Council	4135	Worker's Compensation	1001004135	City Council Worker's Comp	274					274	
100	General Fund	100	City Council	4161	Retiree Medical Reserve	1001004161	City Council Retiree Med Resv	2,844					2,844	
100	General Fund	100	City Council	4202	Community Promotions-CC Alloca	1001004202	City Council Com Prom Allocat	22,740					22,740	
100	General Fund	100	City Council	4203	Community Promotions-CC Unallo	1001004203	City Council Com Prom Unalloc	20,000					20,000	
100	General Fund	100	City Council	4221	Office Supplies	1001004221	City Council Office Supplies	11,000					11,000	
100	General Fund	100	City Council	4237	Contractual Services	1001004237	City Council Contractual Serv	31,600					31,600	
100	General Fund	100	City Council	4501	Memberships & Dues	1001004501	City Council Membership & Dues	65,845					65,845	
100	General Fund	100	City Council	4503	Training and Registration	1001004503	City Council Training	25,000					25,000	
100	General Fund	100	City Council	4506	Meals for Meetings	1001004506	City Council Meals for Meeting	3,000					3,000	
100	General Fund	100	City Council	4522	Non-Conference Expenses	1001004522	City Council Non-Conference Ex	14,000					14,000	
100	General Fund	111	City Manager	4111	Permanent Salaries	1001114111	City Mgr Permanent	1,037,234					1,037,234	
100	General Fund	111	City Manager	4121	Allowances	1001114121	City Mgr Allowances	6,528					6,528	
100	General Fund	111	City Manager	4131	PERS	1001114131	City Mgr PERS	362,554					362,554	
100	General Fund	111	City Manager	4132	Group Insurance	1001114132	City Mgr Group Insurance	134,400					134,400	
100	General Fund	111	City Manager	4133	Medicare	1001114133	City Mgr Medicare-Employer	15,222					15,222	
100	General Fund	111	City Manager	4135	Worker's Compensation	1001114135	City Mgr Worker's Comp	5,174					5,174	
100	General Fund	111	City Manager	4138	Deferred Comp-Employer	1001114138	City Mgr Deferred Comp-Empr	5,376					5,376	
100	General Fund	111	City Manager	4161	Retiree Medical Reserve	1001114161	City Mgr Retiree Medical Resv	51,660					51,660	
100	General Fund	111	City Manager	4201	Community Promotions	1001114201	City Mgr Community Promotion	10,000					10,000	
100	General Fund	111	City Manager	4221	Office Supplies	1001114221	City Mgr Office Supplies	7,000					7,000	
100	General Fund	111	City Manager	4237	Contractual Services	1001114237	City Mgr Contractual Serv	200,000					200,000	
100	General Fund	111	City Manager	4501	Memberships & Dues	1001114501	City Mgr Memberships & Dues	3,300					3,300	
100	General Fund	111	City Manager	4503	Training and Registration	1001114503	City Mgr Training	10,000					10,000	
100	General Fund	111	City Manager	4506	Meals for Meetings	1001114506	City Mgr Meals for Meetings	1,000					1,000	
100	General Fund	112	Information Services	4111	Permanent Salaries	1001124111	IS Permanent	1,245,268					1,245,268	
100	General Fund	112	Information Services	4112	Temporary Salaries	1001124112	IS Temporary	50,000					50,000	
100	General Fund	112	Information Services	4131	PERS	1001124131	IS PERS	468,912					468,912	
100	General Fund	112	Information Services	4132	Group Insurance	1001124132	IS Group Insurance	230,388					230,388	
100	General Fund	112	Information Services	4133	Medicare	1001124133	IS Medicare-Employer	18,178					18,178	
100	General Fund	112	Information Services	4135	Worker's Compensation	1001124135	IS Worker's Comp	6,208					6,208	
100	General Fund	112	Information Services	4138	Deferred Comp-Employer	1001124138	IS Deferred Comp-Empr	9,216					9,216	
100	General Fund	112	Information Services	4161	Retiree Medical Reserve	1001124161	IS Retiree Medical Resv	62,064					62,064	
100	General Fund	112	Information Services	4211	Equip Replacement Amortization	1001124211	IS Equipment Rplmt Amort	6,917					6,917	
100	General Fund	112	Information Services	4223	Department Supplies	1001124223	IS Field Supplies	18,180					18,180	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	112	Information Services	4241	Repair & Maintenance	1001124241	IS Repair & Maintenance	762,960					762,960	
100	General Fund	112	Information Services	4411	Phone-Local	1001124411	IS Phone-Local	120,364					120,364	
100	General Fund	112	Information Services	4412	Computer Data Lines	1001124412	IS Computer Data Lines	93,672					93,672	
100	General Fund	112	Information Services	4416	Cellular Phones	1001124416	IS Cellular Phones	55,000					55,000	
100	General Fund	112	Information Services	4501	Memberships & Dues	1001124501	IS Memberships & Dues	2,200					2,200	
100	General Fund	112	Information Services	4503	Training and Registration	1001124503	IS Training	11,000					11,000	
100	General Fund	112	Information Services	4508	Mileage Reimbursement/Parking	1001124508	IS Mileage Reimburse	500					500	
100	General Fund	114	City Clerk	4111	Permanent Salaries	1001144111	City Clerk Permanent	321,384					321,384	
100	General Fund	114	City Clerk	4131	PERS	1001144131	City Clerk PERS	121,142					121,142	
100	General Fund	114	City Clerk	4132	Group Insurance	1001144132	City Clerk Group Insurance	67,320					67,320	
100	General Fund	114	City Clerk	4133	Medicare	1001144133	City Clerk Medicare-Employer	4,696					4,696	
100	General Fund	114	City Clerk	4135	Worker's Compensation	1001144135	City Clerk Worker's Comp	1,544					1,544	
100	General Fund	114	City Clerk	4138	Deferred Comp-Employer	1001144138	City Clerk Deferred Comp-Empr	2,700					2,700	
100	General Fund	114	City Clerk	4161	Retiree Medical Reserve	1001144161	City Clerk Retiree Med Resv	15,336					15,336	
100	General Fund	114	City Clerk	4221	Office Supplies	1001144221	City Clerk Office Supplies	3,000					3,000	
100	General Fund	114	City Clerk	4231	Advertising	1001144231	City Clerk Advertising	18,000					18,000	
100	General Fund	114	City Clerk	4237	Contractual Services	1001144237	City Clerk Contractual Service	10,000					10,000	
100	General Fund	114	City Clerk	4280	Elections	1001144280	City Clerk Elections	200,000					200,000	
100	General Fund	114	City Clerk	4501	Memberships & Dues	1001144501	City Clerk Memberships & Dues	1,500					1,500	
100	General Fund	114	City Clerk	4503	Training and Registration	1001144503	City Clerk Training	6,000					6,000	
100	General Fund	115	Human Resources	4111	Permanent Salaries	1001154111	HR Permanent	540,634					540,634	
100	General Fund	115	Human Resources	4112	Temporary Salaries	1001154112	HR Temporary	10,000					10,000	
100	General Fund	115	Human Resources	4113	Overtime	1001154113	HR Overtime	1,000					1,000	
100	General Fund	115	Human Resources	4131	PERS	1001154131	HR PERS	203,590					203,590	
100	General Fund	115	Human Resources	4132	Group Insurance	1001154132	HR Group Insurance	112,152					112,152	
100	General Fund	115	Human Resources	4133	Medicare	1001154133	HR Medicare-Employer	7,914					7,914	
100	General Fund	115	Human Resources	4135	Worker's Compensation	1001154135	HR Worker's Comp	2,690					2,690	
100	General Fund	115	Human Resources	4138	Deferred Comp-Employer	1001154138	HR Deferred Comp-Empr	4,488					4,488	
100	General Fund	115	Human Resources	4161	Retiree Medical Reserve	1001154161	HR Retiree Medical Resv	27,036					27,036	
100	General Fund	115	Human Resources	4201	Community Promotions	1001154201	HR Community Promotions	8,500					8,500	
100	General Fund	115	Human Resources	4221	Office Supplies	1001154221	HR Office Supplies	5,500					5,500	
100	General Fund	115	Human Resources	4231	Advertising	1001154231	HR Advertising	2,500					2,500	
100	General Fund	115	Human Resources	4237	Contractual Services	1001154237	HR Contractual Services	497,950					497,950	
100	General Fund	115	Human Resources	4501	Memberships & Dues	1001154501	HR Memberships & Dues	2,475					2,475	
100	General Fund	115	Human Resources	4503	Training and Registration	1001154503	HR Training	24,000					24,000	
100	General Fund	115	Human Resources	4506	Meals for Meetings	1001154506	HR Meals for Mtgs	7,000					7,000	
100	General Fund	116	Economic Development	4111	Permanent Salaries	1001164111	RDA & Ec Dev Permanent	421,937					421,937	
100	General Fund	116	Economic Development	4112	Temporary Salaries	1001164112	RDA & EC Dev Temp Salaries	30,000					30,000	
100	General Fund	116	Economic Development	4131	PERS	1001164131	RDA & Ec Dev PERS	127,326					127,326	
100	General Fund	116	Economic Development	4132	Group Insurance	1001164132	RDA & Ec Dev Group Ins	67,428					67,428	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	116	Economic Development	4133	Medicare	1001164133	RDA & Ec Dev Medicare-Empr	5,672					5,672	
100	General Fund	116	Economic Development	4135	Worker's Compensation	1001164135	RDA & Ec Dev Worker's Comp	1,938					1,938	
100	General Fund	116	Economic Development	4138	Deferred Comp-Employer	1001164138	RDA & Ec Dev Deferred Comp	2,700					2,700	
100	General Fund	116	Economic Development	4161	Retiree Medical Reserve	1001164161	RDA & Econ Dev Retir Med Resv	19,428					19,428	
100	General Fund	116	Economic Development	4221	Office Supplies	1001164221	RDA & Ec Dev Office Supplies	1,500					1,500	
100	General Fund	116	Economic Development	4231	Advertising	1001164231	RDA & EC Dev Advertising	25,000					25,000	
100	General Fund	116	Economic Development	4237	Contractual Services	1001164237	RDA & Ec Dev Contractual Serv	230,000					230,000	
100	General Fund	116	Economic Development	4501	Memberships & Dues	1001164501	RDA & Ec Dev Mem & Dues	24,505					24,505	
100	General Fund	116	Economic Development	4503	Training and Registration	1001164503	RDA & Ec Dev Training	15,000					15,000	
100	General Fund	120	City Attorney	4111	Permanent Salaries	1001204111	City Attorney Permanent	109,360					109,360	
100	General Fund	120	City Attorney	4131	PERS	1001204131	City Attorney PERS	41,282					41,282	
100	General Fund	120	City Attorney	4132	Group Insurance	1001204132	City Attorney Group Insurance	22,368					22,368	
100	General Fund	120	City Attorney	4133	Medicare	1001204133	City Attorney Medicare-Empr	1,596					1,596	
100	General Fund	120	City Attorney	4135	Worker's Compensation	1001204135	City Attorney Worker's Comp	492					492	
100	General Fund	120	City Attorney	4138	Deferred Comp-Employer	1001204138	City Attorney Defer Comp-Empl	900					900	
100	General Fund	120	City Attorney	4161	Retiree Medical Reserve	1001204161	City Attorney Retiree Med Resv	4,884					4,884	
100	General Fund	120	City Attorney	4221	Office Supplies	1001204221	City Attorney Office Supplies	1,500					1,500	
100	General Fund	120	City Attorney	4237	Contractual Services	1001204237	City Attorney Contractual Serv	565,650					565,650	
100	General Fund	161	Recreation Administration	4111	Permanent Salaries	1001614111	Rec Admin Permanent	767,208					767,208	
100	General Fund	161	Recreation Administration	4112	Temporary Salaries	1001614112	Rec Admin Temporary	201,684					201,684	
100	General Fund	161	Recreation Administration	4113	Overtime	1001614113	Rec Admin Overtime	14,970					14,970	
100	General Fund	161	Recreation Administration	4131	PERS	1001614131	Rec Admin PERS	277,838					277,838	
100	General Fund	161	Recreation Administration	4132	Group Insurance	1001614132	Rec Admin Group Insurance	146,088					146,088	
100	General Fund	161	Recreation Administration	4133	Medicare	1001614133	Rec Admin Medicare-Employer's	11,212					11,212	
100	General Fund	161	Recreation Administration	4135	Worker's Compensation	1001614135	Rec Admin Worker's Compensati	4,472					4,472	
100	General Fund	161	Recreation Administration	4138	Deferred Comp-Employer	1001614138	Rec Admin Deferred Comp-Emplo	5,832					5,832	
100	General Fund	161	Recreation Administration	4161	Retiree Medical Reserve	1001614161	Rec AdminRetiree Medical Resve	38,340					38,340	
100	General Fund	161	Recreation Administration	4205	Miscellaneous Grants	1001614205	Rec Admin Miscellaneous Grants	6,500					6,500	
100	General Fund	161	Recreation Administration	4211	Equip Replacement Amortization	1001614211	Rec Admin Equipment Rplmt Amor	13,996					13,996	
100	General Fund	161	Recreation Administration	4221	Office Supplies	1001614221	Rec Admin Office Supplies	31,000					31,000	
100	General Fund	161	Recreation Administration	4237	Contractual Services	1001614237	Rec Admin Contractual Service	58,250					58,250	
100	General Fund	161	Recreation Administration	4501	Memberships & Dues	1001614501	Rec Admin Memberships & Dues	12,500					12,500	
100	General Fund	161	Recreation Administration	4503	Training and Registration	1001614503	Rec Admin Training	6,300					6,300	
100	General Fund	161	Recreation Administration	4508	Mileage Reimbursement/Parking	1001614508	Rec Admin Mileage Reimburseme	500					500	
100	General Fund	162	Senior Citizen Services	4111	Permanent Salaries	1001624111	Sr Cit Sv Permanent	341,047					341,047	
100	General Fund	162	Senior Citizen Services	4112	Temporary Salaries	1001624112	Sr Cit Sv Temporary	61,740					61,740	
100	General Fund	162	Senior Citizen Services	4131	PERS	1001624131	Sr Cit Sv PERS	123,212					123,212	
100	General Fund	162	Senior Citizen Services	4132	Group Insurance	1001624132	Sr Cit Sv Group Insurance	106,764					106,764	
100	General Fund	162	Senior Citizen Services	4133	Medicare	1001624133	Sr Cit Sv Medicare-Employer	4,810					4,810	
100	General Fund	162	Senior Citizen Services	4135	Worker's Compensation	1001624135	Sr Cit Sv Worker's Comp	2,896					2,896	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	162	Senior Citizen Services	4138	Deferred Comp-Employer	1001624138	Sr Cit Sv Deferred Comp-Empr	4,500					4,500	
100	General Fund	162	Senior Citizen Services	4161	Retiree Medical Reserve	1001624161	Sr Cit Sv Retiree Medical Resv	16,354					16,354	
100	General Fund	162	Senior Citizen Services	4211	Equip Replacement Amortization	1001624211	Sr Cit Sv Equip Replmt Amort	29,714					29,714	
100	General Fund	162	Senior Citizen Services	4221	Office Supplies	1001624221	Sr Cit Sv Office Supplies	19,520					19,520	
100	General Fund	162	Senior Citizen Services	4226	Sr Nutrition Food Supplies	1001624226	Sr Cit Food Supplies	113,271					113,271	
100	General Fund	162	Senior Citizen Services	4237	Contractual Services	1001624237	Sr Cit Sv Contractual Serv	91,487					91,487	
100	General Fund	162	Senior Citizen Services	4244	Sr Nutrition Non Food	1001624244	Sr Cit Nutrition Non Food	8,016					8,016	
100	General Fund	162	Senior Citizen Services	4602	Liability	1001624602	Sr Cit Sv Liability Insurance	1,980					1,980	
100	General Fund	163	Pre-K Enrichment	4237	Contractual Services	1001634237	Preschool Contractual Serv	150,000					150,000	
100	General Fund	164	Youth Program	4111	Permanent Salaries	1001644111	Summer Camp Permanent	88,376					88,376	
100	General Fund	164	Youth Program	4112	Temporary Salaries	1001644112	Summer Camp Temporary	518,248					518,248	
100	General Fund	164	Youth Program	4131	PERS	1001644131	Summer Camp PERS	33,288					33,288	
100	General Fund	164	Youth Program	4132	Group Insurance	1001644132	Summer Camp Group Ins	22,476					22,476	
100	General Fund	164	Youth Program	4133	Medicare	1001644133	Summer Camp Medicare-Emper	1,296					1,296	
100	General Fund	164	Youth Program	4135	Worker's Compensation	1001644135	Summer Camp Workers Comp	884					884	
100	General Fund	164	Youth Program	4138	Deferred Comp-Employer	1001644138	Summer Camp Deferred Comp	900					900	
100	General Fund	164	Youth Program	4161	Retiree Medical Reserve	1001644161	Summer Camp Retiree Medic	4,416					4,416	
100	General Fund	164	Youth Program	4221	Office Supplies	1001644221	Summer Camp Office Supplies	52,200					52,200	
100	General Fund	164	Youth Program	4237	Contractual Services	1001644237	Summer Camp Contractual Svcs	167,000					167,000	
100	General Fund	167	Special Events	4111	Permanent Salaries	1001674111	Sp Evt Permanent	57,442					57,442	
100	General Fund	167	Special Events	4112	Temporary Salaries	1001674112	Sp Evt Temporary	33,320					33,320	
100	General Fund	167	Special Events	4113	Overtime	1001674113	Sp Evt Overtime	15,000					15,000	
100	General Fund	167	Special Events	4131	PERS	1001674131	Sp Evt PERS	21,636					21,636	
100	General Fund	167	Special Events	4132	Group Insurance	1001674132	Sp Evt Group Insurance	14,604					14,604	
100	General Fund	167	Special Events	4133	Medicare	1001674133	Sp Evt Medicare-Employer	842					842	
100	General Fund	167	Special Events	4135	Worker's Compensation	1001674135	Sp Evt Worker's Compen	572					572	
100	General Fund	167	Special Events	4138	Deferred Comp-Employer	1001674138	Sp Evt Deferred Comp-Emp	588					588	
100	General Fund	167	Special Events	4161	Retiree Medical Reserve	1001674161	Sp Evt Retiree Medical Resve	2,868					2,868	
100	General Fund	167	Special Events	4211	Equip Replacement Amortization	1001674211	Sp Evt Equipment Rplmt Amort	5,088					5,088	
100	General Fund	167	Special Events	4221	Office Supplies	1001674221	Sp Evt Office Supplies	86,500					86,500	
100	General Fund	167	Special Events	4237	Contractual Services	1001674237	Sp Evt Contractual Servi	79,300					79,300	
100	General Fund	168	Marketing	4111	Permanent Salaries	1001684111	Cultural Arts Permanent	87,506					87,506	
100	General Fund	168	Marketing	4112	Temporary Salaries	1001684112	Cultural Arts Temporary	33,320					33,320	
100	General Fund	168	Marketing	4131	PERS	1001684131	Cultural Arts PERS	32,954					32,954	
100	General Fund	168	Marketing	4132	Group Insurance	1001684132	Cultural Arts Group Insurance	22,476					22,476	
100	General Fund	168	Marketing	4133	Medicare	1001684133	Cultural ArtsMedicare-Employer	1,284					1,284	
100	General Fund	168	Marketing	4135	Worker's Compensation	1001684135	Cultural Arts Worker's Comp	872					872	
100	General Fund	168	Marketing	4138	Deferred Comp-Employer	1001684138	Cultural ArtsDeferred Comp-Emp	900					900	
100	General Fund	168	Marketing	4161	Retiree Medical Reserve	1001684161	Cultural Arts Retiree Med Resv	4,380					4,380	
100	General Fund	168	Marketing	4201	Community Promotions	1001684201	Cultural ACommunity Promotions	28,500					28,500	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	168	Marketing	4221	Office Supplies	1001684221	Cultural Arts Office Supplies	7,000					7,000	
100	General Fund	168	Marketing	4237	Contractual Services	1001684237	Cultural Arts Contractual Serv	31,500					31,500	
100	General Fund	169	Performing Arts	4221	Office Supplies	1001694221	Rain Theatre Office Supplies	2,500					2,500	
100	General Fund	169	Performing Arts	4223	Department Supplies	1001694223	Rain Theatre Field Supplies	30,000					30,000	
100	General Fund	169	Performing Arts	4237	Contractual Services	1001694237	Rain Theatre Contractual Servi	6,000					6,000	
100	General Fund	170	General Classes	4111	Permanent Salaries	1001704111	Gen Classes Permanent	55,884					55,884	
100	General Fund	170	General Classes	4131	PERS	1001704131	Gen Classes PERS	21,062					21,062	
100	General Fund	170	General Classes	4132	Group Insurance	1001704132	Gen Classes Group Insurance	22,476					22,476	
100	General Fund	170	General Classes	4133	Medicare	1001704133	Gen Classes Medicare-Employer	818					818	
100	General Fund	170	General Classes	4135	Worker's Compensation	1001704135	Gen Classes Workers' Comp	558					558	
100	General Fund	170	General Classes	4138	Deferred Comp-Employer	1001704138	Gen Classes Deferred Comp	900					900	
100	General Fund	170	General Classes	4161	Retiree Medical Reserve	1001704161	Gen Classes Retiree Med Resv	2,796					2,796	
100	General Fund	170	General Classes	4221	Office Supplies	1001704221	Gen Classes Office Supplies	3,000					3,000	
100	General Fund	170	General Classes	4237	Contractual Services	1001704237	Gen Classes Contractual Serv	215,099					215,099	
100	General Fund	171	Aquatics	4112	Temporary Salaries	1001714112	Aquatics Temporary	375,463					375,463	
100	General Fund	171	Aquatics	4221	Office Supplies	1001714221	Aquatics Office Supplies	11,300					11,300	
100	General Fund	172	Sports & Fitness	4111	Permanent Salaries	1001724111	Sp Fit Permanent	151,754					151,754	
100	General Fund	172	Sports & Fitness	4112	Temporary Salaries	1001724112	Sp Fit Temporary	169,050					169,050	
100	General Fund	172	Sports & Fitness	4131	PERS	1001724131	Sp Fit PERS	57,147					57,147	
100	General Fund	172	Sports & Fitness	4132	Group Insurance	1001724132	Sp Fit Group Insurance	44,952					44,952	
100	General Fund	172	Sports & Fitness	4133	Medicare	1001724133	Sp Fit Medicare-Employer	2,228					2,228	
100	General Fund	172	Sports & Fitness	4135	Worker's Compensation	1001724135	Sp Fit Worker's Compensa	1,142					1,142	
100	General Fund	172	Sports & Fitness	4138	Deferred Comp-Employer	1001724138	Sp Fit Deferred Comp-Emp	1,800					1,800	
100	General Fund	172	Sports & Fitness	4161	Retiree Medical Reserve	1001724161	Sp Fit Retiree Medical Resve	7,581					7,581	
100	General Fund	172	Sports & Fitness	4211	Equip Replacement Amortization	1001724211	Sp Fit Equipment Rplmt Amort	12,956					12,956	
100	General Fund	172	Sports & Fitness	4221	Office Supplies	1001724221	Sp Fit Office Supplies	21,750					21,750	
100	General Fund	172	Sports & Fitness	4237	Contractual Services	1001724237	Sp Fit Contractual Servi	183,162					183,162	
100	General Fund	173	Adult Sports	4221	Office Supplies	1001734221	Adult Sports Office Supplies	3,060					3,060	
100	General Fund	173	Adult Sports	4237	Contractual Services	1001734237	Adult Sports Contractual Serv	7,200					7,200	
100	General Fund	173	Adult Sports	4241	Repair & Maintenance	1001734241	Adult Sports Repair & Maint	1,600					1,600	
100	General Fund	300	Finance Administration	4111	Permanent Salaries	1003004111	Fin Admin Permanent	930,740					930,740	
100	General Fund	300	Finance Administration	4131	PERS	1003004131	Fin Admin PERS	350,476					350,476	
100	General Fund	300	Finance Administration	4132	Group Insurance	1003004132	Fin Admin Group Insurance	177,576					177,576	
100	General Fund	300	Finance Administration	4133	Medicare	1003004133	Fin Admin Medicare-Employer	13,600					13,600	
100	General Fund	300	Finance Administration	4135	Worker's Compensation	1003004135	Fin Admin Worker's Comp	4,658					4,658	
100	General Fund	300	Finance Administration	4138	Deferred Comp-Employer	1003004138	Fin Admin Deferred Comp-Empr	7,092					7,092	
100	General Fund	300	Finance Administration	4161	Retiree Medical Reserve	1003004161	Fin Admin Retiree Medical Resv	46,512					46,512	
100	General Fund	300	Finance Administration	4221	Office Supplies	1003004221	Fin Admin Office Supplies	10,000					10,000	
100	General Fund	300	Finance Administration	4223	Department Supplies	1003004223	Fin Admin Department Supplies	62,000					62,000	
100	General Fund	300	Finance Administration	4231	Advertising	1003004231	FinAd Advertising	1,000					1,000	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	300	Finance Administration	4237	Contractual Services	1003004237	Fin Admin Contractual Serv	68,600					68,600	
100	General Fund	300	Finance Administration	4241	Repair & Maintenance	1003004241	Fin Admin Repair & Maint	7,500					7,500	
100	General Fund	300	Finance Administration	4501	Memberships & Dues	1003004501	Fin Admin Memberships & Dues	1,470					1,470	
100	General Fund	300	Finance Administration	4503	Training and Registration	1003004503	Fin Admin Training	15,485					15,485	
100	General Fund	300	Finance Administration	4508	Mileage Reimbursement/Parking	1003004508	Fin Admin Mileage Reimb	350					350	
100	General Fund	310	Finance Operations	4111	Permanent Salaries	1003104111	Accounting Permanent	1,003,468					1,003,468	
100	General Fund	310	Finance Operations	4112	Temporary Salaries	1003104112	Accounting Temporary	55,600					55,600	
100	General Fund	310	Finance Operations	4113	Overtime	1003104113	Accounting Overtime	10,000					10,000	
100	General Fund	310	Finance Operations	4131	PERS	1003104131	Accounting PERS	364,022					364,022	
100	General Fund	310	Finance Operations	4132	Group Insurance	1003104132	Accounting Group Insurance	246,672					246,672	
100	General Fund	310	Finance Operations	4133	Medicare	1003104133	Accounting Medicare-Employer	14,144					14,144	
100	General Fund	310	Finance Operations	4135	Worker's Compensation	1003104135	Accounting Worker's Comp	4,768					4,768	
100	General Fund	310	Finance Operations	4138	Deferred Comp-Employer	1003104138	Accounting Deferred Comp-Emp	9,864					9,864	
100	General Fund	310	Finance Operations	4161	Retiree Medical Reserve	1003104161	Accounting Retiree Med Resv	47,580					47,580	
100	General Fund	310	Finance Operations	4221	Office Supplies	1003104221	Accounting Office Supplies	5,550					5,550	
100	General Fund	310	Finance Operations	4237	Contractual Services	1003104237	Accounting Contractual Serv	77,360					77,360	
100	General Fund	310	Finance Operations	4239	Audit Fees	1003104239	Accounting Audit Fees	850					850	
100	General Fund	310	Finance Operations	4501	Memberships & Dues	1003104501	Accounting Memberships & Due	680					680	
100	General Fund	310	Finance Operations	4503	Training and Registration	1003104503	Accounting Training	10,600					10,600	
100	General Fund	400	Maintenance Administration	4111	Permanent Salaries	1004004111	PW Admin Permanent	506,727					506,727	
100	General Fund	400	Maintenance Administration	4113	Overtime	1004004113	PW Admin Overtime	2,500					2,500	
100	General Fund	400	Maintenance Administration	4131	PERS	1004004131	PW Admin PERS	187,712					187,712	
100	General Fund	400	Maintenance Administration	4132	Group Insurance	1004004132	PW Admin Group Insurance	88,800					88,800	
100	General Fund	400	Maintenance Administration	4133	Medicare	1004004133	PW Admin Medicare-Employer	7,283					7,283	
100	General Fund	400	Maintenance Administration	4135	Worker's Compensation	1004004135	PW Admin Worker's Comp	2,501					2,501	
100	General Fund	400	Maintenance Administration	4138	Deferred Comp-Employer	1004004138	PW Admin Deferred Comp-Empr	3,540					3,540	
100	General Fund	400	Maintenance Administration	4161	Retiree Medical Reserve	1004004161	PW Admin Retiree Medical Resv	24,945					24,945	
100	General Fund	400	Maintenance Administration	4211	Equip Replacement Amortization	1004004211	PW Admin Equip Rplmt Amort	1,224					1,224	
100	General Fund	400	Maintenance Administration	4221	Office Supplies	1004004221	PW Admin Office Supplies	6,000					6,000	
100	General Fund	400	Maintenance Administration	4223	Department Supplies	1004004223	PW Admin Field Supplies	11,860					11,860	
100	General Fund	400	Maintenance Administration	4225	Health & Safety Supplies	1004004225	PW Admin Health & Safety Supp	2,000					2,000	
100	General Fund	400	Maintenance Administration	4237	Contractual Services	1004004237	PW Admin Contractual Serv	2,300					2,300	
100	General Fund	400	Maintenance Administration	4501	Memberships & Dues	1004004501	PW Admin Memberships & Dues	1,850					1,850	
100	General Fund	400	Maintenance Administration	4503	Training and Registration	1004004503	PW Admin Training	11,500					11,500	
100	General Fund	400	Maintenance Administration	4506	Meals for Meetings	1004004506	MtAd Meals for Meeting	1,000					1,000	
100	General Fund	411	Engineering Administration	4111	Permanent Salaries	1004114111	Eng Ad Permanent	325,438					325,438	
100	General Fund	411	Engineering Administration	4113	Overtime	1004114113	Eng Ad Overtime	1,000					1,000	
100	General Fund	411	Engineering Administration	4131	PERS	1004114131	Eng Ad PERS	122,638					122,638	
100	General Fund	411	Engineering Administration	4132	Group Insurance	1004114132	Eng Ad Group Insurance	44,952					44,952	
100	General Fund	411	Engineering Administration	4133	Medicare	1004114133	Eng Ad Medicare-Empr	4,746					4,746	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

						Totals:		-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	411	Engineering Administration	4135	Worker's Compensation	1004114135	Eng Ad Worker's Comp	1,558					1,558
100	General Fund	411	Engineering Administration	4138	Deferred Comp-Employer	1004114138	Eng Ad Deferred Comp-Empr	1,800					1,800
100	General Fund	411	Engineering Administration	4143	Charged to CIPs	1004114143	Eng Ad Charged to CIPs	(78,502)					(78,502)
100	General Fund	411	Engineering Administration	4161	Retiree Medical Reserve	1004114161	Eng Ad Retiree Medical Resv	15,564					15,564
100	General Fund	411	Engineering Administration	4211	Equip Replacement Amortization	1004114211	Eng Ad Equipment Rplmt Amort	4,940					4,940
100	General Fund	411	Engineering Administration	4221	Office Supplies	1004114221	Eng Ad Office Supplies	10,000					10,000
100	General Fund	411	Engineering Administration	4237	Contractual Services	1004114237	Eng Ad Contractual Serv	2,400					2,400
100	General Fund	412	Design & Construction	4111	Permanent Salaries	1004124111	Desgn & Con Permanent	1,037,264					1,037,264
100	General Fund	412	Design & Construction	4112	Temporary Salaries	1004124112	Desgn & Con Temporary	106,718					106,718
100	General Fund	412	Design & Construction	4113	Overtime	1004124113	Desgn & Con Overtime	10,000					10,000
100	General Fund	412	Design & Construction	4131	PERS	1004124131	Desgn & Con PERS	430,781					430,781
100	General Fund	412	Design & Construction	4132	Group Insurance	1004124132	Desgn & Con Group Insurance	224,759					224,759
100	General Fund	412	Design & Construction	4133	Medicare	1004124133	Desgn & Con Medicare-Empr	16,723					16,723
100	General Fund	412	Design & Construction	4135	Worker's Compensation	1004124135	Desgn & Con Worker's Comp	10,510					10,510
100	General Fund	412	Design & Construction	4138	Deferred Comp-Employer	1004124138	Desgn & Con Deferred Comp-Empr	8,100					8,100
100	General Fund	412	Design & Construction	4143	Charged to CIPs	1004124143	Desgn & Con Charged to CIPs	(780,634)					(780,634)
100	General Fund	412	Design & Construction	4161	Retiree Medical Reserve	1004124161	Desgn & Con Retiree Med Resv	57,200					57,200
100	General Fund	412	Design & Construction	4211	Equip Replacement Amortization	1004124211	Desgn & Con Equip Rplmt Amort	14,478					14,478
100	General Fund	412	Design & Construction	4225	Health & Safety Supplies	1004124225	Desgn & Con Health_Safety Sup	2,000					2,000
100	General Fund	412	Design & Construction	4503	Training and Registration	1004124503	Desgn & Con Training	1,000					1,000
100	General Fund	413	Land Development	4111	Permanent Salaries	1004134111	Land Dev Permanent	921,651					921,651
100	General Fund	413	Land Development	4112	Temporary Salaries	1004134112	Land Dev Temporary	24,000					24,000
100	General Fund	413	Land Development	4113	Overtime	1004134113	Land Dev Overtime	10,000					10,000
100	General Fund	413	Land Development	4131	PERS	1004134131	Land Dev PERS	328,612					328,612
100	General Fund	413	Land Development	4132	Group Insurance	1004134132	Land Dev Group Insurance	179,820					179,820
100	General Fund	413	Land Development	4133	Medicare	1004134133	Land Dev Medicare-Employer	13,114					13,114
100	General Fund	413	Land Development	4135	Worker's Compensation	1004134135	Land Dev Worker's Comp	4,474					4,474
100	General Fund	413	Land Development	4138	Deferred Comp-Employer	1004134138	Land Dev Deferred Comp-Empr	7,212					7,212
100	General Fund	413	Land Development	4139	PARS	1004134139	Land Dev PARS	360					360
100	General Fund	413	Land Development	4161	Retiree Medical Reserve	1004134161	Land Dev Retiree Medical Resv	43,636					43,636
100	General Fund	413	Land Development	4201	Community Promotions	1004134201	Land Dev Community Promotions	15,000					15,000
100	General Fund	413	Land Development	4211	Equip Replacement Amortization	1004134211	Land Dev Equipment Rplmt Amort	1,629					1,629
100	General Fund	413	Land Development	4225	Health & Safety Supplies	1004134225	Land Dev Health_Safety Supp	1,000					1,000
100	General Fund	413	Land Development	4232	Blueprinting	1004134232	Land Dev Blueprinting	5,000					5,000
100	General Fund	413	Land Development	4237	Contractual Services	1004134237	Land Dev Contractual Servic	467,300					467,300
100	General Fund	413	Land Development	4501	Memberships & Dues	1004134501	Land Dev Memberships & Dues	200					200
100	General Fund	413	Land Development	4503	Training and Registration	1004134503	Land Dev Training	1,000					1,000
100	General Fund	415	Traffic Engineering	4111	Permanent Salaries	1004154111	Traffic Eng Permanent	392,051					392,051
100	General Fund	415	Traffic Engineering	4113	Overtime	1004154113	Traffic Eng Overtime	1,000					1,000
100	General Fund	415	Traffic Engineering	4131	PERS	1004154131	Traffic Eng PERS	143,370					143,370

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Fund		Department ("Org")		Object		Object Identification		Data Value	Totals:				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	415	Traffic Engineering	4132	Group Insurance	1004154132	Traffic Eng Group Insurance	67,428					67,428
100	General Fund	415	Traffic Engineering	4133	Medicare	1004154133	Traffic Eng Medicare-Employer	5,566					5,566
100	General Fund	415	Traffic Engineering	4135	Worker's Compensation	1004154135	Traffic Eng Worker's Comp	1,908					1,908
100	General Fund	415	Traffic Engineering	4138	Deferred Comp-Employer	1004154138	Traffic Eng Deferred Comp-Emp	2,700					2,700
100	General Fund	415	Traffic Engineering	4143	Charged to CIPs	1004154143	Traffic Eng Charged to CIPs	(242,971)					(242,971)
100	General Fund	415	Traffic Engineering	4161	Retiree Medical Reserve	1004154161	Traffic Eng Retiree Med Reserv	19,032					19,032
100	General Fund	415	Traffic Engineering	4211	Equip Replacement Amortization	1004154211	Traffic Eng Equip Rplmt Amort	2,547					2,547
100	General Fund	415	Traffic Engineering	4225	Health & Safety Supplies	1004154225	Traffic Eng Health_Safety Supp	1,150					1,150
100	General Fund	415	Traffic Engineering	4231	Advertising	1004154231	Traffic Eng Advertising	2,500					2,500
100	General Fund	415	Traffic Engineering	4237	Contractual Services	1004154237	Traffic Eng Contractual Serv	101,300					101,300
100	General Fund	415	Traffic Engineering	4501	Memberships & Dues	1004154501	Traffic Eng Memberships & Due	500					500
100	General Fund	415	Traffic Engineering	4503	Training and Registration	1004154503	Traffic Eng Training	1,000					1,000
100	General Fund	421	Street Maintenance	4111	Permanent Salaries	1004214111	Street Mt Permanent	467,678					467,678
100	General Fund	421	Street Maintenance	4113	Overtime	1004214113	Street Mt Overtime	46,500					46,500
100	General Fund	421	Street Maintenance	4121	Allowances	1004214121	Street Mt Allowances	20,000					20,000
100	General Fund	421	Street Maintenance	4131	PERS	1004214131	Street Mt PERS	171,755					171,755
100	General Fund	421	Street Maintenance	4132	Group Insurance	1004214132	Street Mt Group Insurance	128,112					128,112
100	General Fund	421	Street Maintenance	4133	Medicare	1004214133	Street Mt Medicare-Employer	6,554					6,554
100	General Fund	421	Street Maintenance	4135	Worker's Compensation	1004214135	Street Mt Worker's Comp	8,636					8,636
100	General Fund	421	Street Maintenance	4161	Retiree Medical Reserve	1004214161	Street Mt Retiree Med Resv	18,798					18,798
100	General Fund	421	Street Maintenance	4211	Equip Replacement Amortization	1004214211	Street Mt Equip Rplmt Amort	179,305					179,305
100	General Fund	421	Street Maintenance	4224	Maintenance Supplies	1004214224	Street Mt Maint Supplies	62,600					62,600
100	General Fund	421	Street Maintenance	4225	Health & Safety Supplies	1004214225	Street Mt Health & Safety Sup	7,500					7,500
100	General Fund	421	Street Maintenance	4230	Services	1004214230	Street Mt Services	1,500					1,500
100	General Fund	421	Street Maintenance	4237	Contractual Services	1004214237	Street Mt Contractual Service	71,750					71,750
100	General Fund	421	Street Maintenance	4241	Repair & Maintenance	1004214241	Street Mt Repair & Maint	5,000					5,000
100	General Fund	421	Street Maintenance	4415	Pagers	1004214415	Street Mt Pagers	2,400					2,400
100	General Fund	421	Street Maintenance	4501	Memberships & Dues	1004214501	Street Mt Memberships & Dues	500					500
100	General Fund	421	Street Maintenance	4503	Training and Registration	1004214503	Street Mt Training	8,000					8,000
100	General Fund	421	Street Maintenance	4505	Lodging/Travel	1004214505	Street Mt Lodging/Travel	1,000					1,000
100	General Fund	421	Street Maintenance	4506	Meals for Meetings	1004214506	Street Mt Meals for Meetings	500					500
100	General Fund	421	Street Maintenance	4508	Mileage Reimbursement/Parking	1004214508	StMt Mileage Reimbursement/Par	250					250
100	General Fund	421	Street Maintenance	4851	Vehicles	1004214851	Street Mt Vehicle	15,946					15,946
100	General Fund	424	Public Works	4211	Equip Replacement Amortization	1004244211	Park Mt Equipment Rplmt Amort	14,405					14,405
100	General Fund	424	Public Works	4224	Maintenance Supplies	1004244224	Park Mt Maint Supplies	5,000					5,000
100	General Fund	424	Public Works	4237	Contractual Services	1004244237	Park Mt Contractual Servi	1,333,000					1,333,000
100	General Fund	424	Public Works	4242	Rents & Leases	1004244242	Park Mt Rents & Leases	9,000					9,000
100	General Fund	425	Trees & Landscape Maintenance	4111	Permanent Salaries	1004254111	Trees & Ldscp Mt Permanent	292,016					292,016
100	General Fund	425	Trees & Landscape Maintenance	4113	Overtime	1004254113	Trees & Ldscp Mt Overtime	25,000					25,000
100	General Fund	425	Trees & Landscape Maintenance	4121	Allowances	1004254121	Trees & Ldscp Mt Allowances	15,000					15,000

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19							Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	425	Trees & Landscape Maintenance	4131	PERS	1004254131	Trees & Ldscp Mt PERS	106,917					106,917
100	General Fund	425	Trees & Landscape Maintenance	4132	Group Insurance	1004254132	Trees & Ldscp Mt Group Ins	81,732					81,732
100	General Fund	425	Trees & Landscape Maintenance	4133	Medicare	1004254133	Trees & Ldscp Mt Medicare-Empr	4,067					4,067
100	General Fund	425	Trees & Landscape Maintenance	4135	Worker's Compensation	1004254135	Trees & Ldscp Mt Worker's Comp	5,488					5,488
100	General Fund	425	Trees & Landscape Maintenance	4161	Retiree Medical Reserve	1004254161	Trees & Ldscp Retiree Med Resv	13,689					13,689
100	General Fund	425	Trees & Landscape Maintenance	4211	Equip Replacement Amortization	1004254211	Trees & Ldscp Mt Equip Rplmt A	46,972					46,972
100	General Fund	425	Trees & Landscape Maintenance	4224	Maintenance Supplies	1004254224	Trees & Ldscp Mt Maint Suppl	25,000					25,000
100	General Fund	425	Trees & Landscape Maintenance	4225	Health & Safety Supplies	1004254225	Trees & Ldscp Mt Health & Safe	5,000					5,000
100	General Fund	425	Trees & Landscape Maintenance	4230	Services	1004254230	Trees & Ldscp Mt Services	1,000					1,000
100	General Fund	425	Trees & Landscape Maintenance	4237	Contractual Services	1004254237	Trees & Ldscp Contractual Serv	356,000					356,000
100	General Fund	425	Trees & Landscape Maintenance	4415	Pagers	1004254415	Trees & Ldscp Mt Pagers	1,440					1,440
100	General Fund	425	Trees & Landscape Maintenance	4501	Memberships & Dues	1004254501	Trees & Ldscp Mt Mem & Dues	135					135
100	General Fund	425	Trees & Landscape Maintenance	4503	Training and Registration	1004254503	Trees & Ldscp Mt Training	9,500					9,500
100	General Fund	425	Trees & Landscape Maintenance	4506	Meals for Meetings	1004254506	Trees & Ldscp MtMeals for Mtgs	500					500
100	General Fund	427	Facilities Maintenance	4111	Permanent Salaries	1004274111	Facilities Mt Permanent	680,576					680,576
100	General Fund	427	Facilities Maintenance	4112	Temporary Salaries	1004274112	Facilities Mt Temporary	30,000					30,000
100	General Fund	427	Facilities Maintenance	4113	Overtime	1004274113	Facilities Mt Overtime	35,000					35,000
100	General Fund	427	Facilities Maintenance	4121	Allowances	1004274121	Facilities Mt Allowances	20,000					20,000
100	General Fund	427	Facilities Maintenance	4131	PERS	1004274131	Facilities Mt PERS	258,114					258,114
100	General Fund	427	Facilities Maintenance	4132	Group Insurance	1004274132	Facilities Mt Group Insurance	192,732					192,732
100	General Fund	427	Facilities Maintenance	4133	Medicare	1004274133	Facilities Mt Medicare-Empr	9,835					9,835
100	General Fund	427	Facilities Maintenance	4135	Worker's Compensation	1004274135	Facilities Mt Worker's Comp	12,987					12,987
100	General Fund	427	Facilities Maintenance	4161	Retiree Medical Reserve	1004274161	Facilities Mt Retiree Med Resv	32,398					32,398
100	General Fund	427	Facilities Maintenance	4211	Equip Replacement Amortization	1004274211	Facilities Mt Equip Rplmt Amor	39,978					39,978
100	General Fund	427	Facilities Maintenance	4224	Maintenance Supplies	1004274224	Facilities Mt Maint Supplies	205,000					205,000
100	General Fund	427	Facilities Maintenance	4225	Health & Safety Supplies	1004274225	Facilities Mt Health_Safety Su	10,350					10,350
100	General Fund	427	Facilities Maintenance	4237	Contractual Services	1004274237	Facilities Mt Contractual Serv	1,154,600					1,154,600
100	General Fund	427	Facilities Maintenance	4501	Memberships & Dues	1004274501	Facilities Mt Mem & Due	350					350
100	General Fund	427	Facilities Maintenance	4503	Training and Registration	1004274503	Facilities Mt Training	5,200					5,200
100	General Fund	427	Facilities Maintenance	4506	Meals for Meetings	1004274506	FctMt Meetings/Meals	500					500
100	General Fund	512	Planning	4111	Permanent Salaries	1005124111	Planning Permanent	1,105,865					1,105,865
100	General Fund	512	Planning	4112	Temporary Salaries	1005124112	Planning Temporary	17,000					17,000
100	General Fund	512	Planning	4113	Overtime	1005124113	Planning Overtime	4,000					4,000
100	General Fund	512	Planning	4131	PERS	1005124131	Planning PERS	389,019					389,019
100	General Fund	512	Planning	4132	Group Insurance	1005124132	Planning Group Insurance	204,528					204,528
100	General Fund	512	Planning	4133	Medicare	1005124133	Planning Medicare-Employer	16,152					16,152
100	General Fund	512	Planning	4135	Worker's Compensation	1005124135	Planning Worker's Comp	5,504					5,504
100	General Fund	512	Planning	4138	Deferred Comp-Employer	1005124138	Planning Deferred Comp-Empr	8,184					8,184
100	General Fund	512	Planning	4161	Retiree Medical Reserve	1005124161	Planning Retiree Medical Resv	55,198					55,198
100	General Fund	512	Planning	4221	Office Supplies	1005124221	Planning Office Supplies	12,000					12,000

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	512	Planning	4231	Advertising	1005124231	Planning Advertising	15,000					15,000	
100	General Fund	512	Planning	4501	Memberships & Dues	1005124501	Planning Memberships & Dues	4,450					4,450	
100	General Fund	512	Planning	4503	Training and Registration	1005124503	Planning Training	2,800					2,800	
100	General Fund	512	Planning	4505	Lodging/Travel	1005124505	Planning Lodging/Travel	2,800					2,800	
100	General Fund	512	Planning	4506	Meals for Meetings	1005124506	Planning Meals for Meetings	540					540	
100	General Fund	512	Planning	4508	Mileage Reimbursement/Parking	1005124508	Planning Mileage Reimbursement	800					800	
100	General Fund	531	Building Inspection Services	4111	Permanent Salaries	1005314111	Bdg Insp Permanent	1,055,544					1,055,544	
100	General Fund	531	Building Inspection Services	4112	Temporary Salaries	1005314112	Bdg Insp Temporary	864,606					864,606	
100	General Fund	531	Building Inspection Services	4113	Overtime	1005314113	Bdg Insp Overtime	20,000					20,000	
100	General Fund	531	Building Inspection Services	4131	PERS	1005314131	Bdg Insp PERS	717,951					717,951	
100	General Fund	531	Building Inspection Services	4132	Group Insurance	1005314132	Bdg Insp Group Insurance	404,562					404,562	
100	General Fund	531	Building Inspection Services	4133	Medicare	1005314133	Bdg Insp Medicare-Employer	27,769					27,769	
100	General Fund	531	Building Inspection Services	4135	Worker's Compensation	1005314135	Bdg Insp Worker's Comp	23,001					23,001	
100	General Fund	531	Building Inspection Services	4138	Deferred Comp-Employer	1005314138	Bdg Insp Deferred Comp-Emplr	8,100					8,100	
100	General Fund	531	Building Inspection Services	4161	Retiree Medical Reserve	1005314161	Bdg Insp Retiree Medical Resv	94,770					94,770	
100	General Fund	531	Building Inspection Services	4211	Equip Replacement Amortization	1005314211	Bdg Insp Equipment Rplmt Amort	40,546					40,546	
100	General Fund	531	Building Inspection Services	4223	Department Supplies	1005314223	Bdg Insp Field Supplies	6,000					6,000	
100	General Fund	531	Building Inspection Services	4225	Health & Safety Supplies	1005314225	Bdg Insp Health & Safety Sup	2,500					2,500	
100	General Fund	531	Building Inspection Services	4503	Training and Registration	1005314503	Bdg Insp Training	8,000					8,000	
100	General Fund	532	Plan Checking	4111	Permanent Salaries	1005324111	Plan Checking Permanent	384,506					384,506	
100	General Fund	532	Plan Checking	4112	Temporary Salaries	1005324112	Plan Checking Temporary	216,331					216,331	
100	General Fund	532	Plan Checking	4113	Overtime	1005324113	Plan Checking Overtime	10,000					10,000	
100	General Fund	532	Plan Checking	4131	PERS	1005324131	Plan Checking PERS	226,274					226,274	
100	General Fund	532	Plan Checking	4132	Group Insurance	1005324132	Plan Checking Group Insurance	112,379					112,379	
100	General Fund	532	Plan Checking	4133	Medicare	1005324133	Plan Checking Medicare-Empr	8,763					8,763	
100	General Fund	532	Plan Checking	4135	Worker's Compensation	1005324135	Plan Checking Worker's Comp	2,990					2,990	
100	General Fund	532	Plan Checking	4138	Deferred Comp-Employer	1005324138	Plan Checking Defer Comp-Empr	2,700					2,700	
100	General Fund	532	Plan Checking	4161	Retiree Medical Reserve	1005324161	Plan Checking Retiree Med Resv	29,873					29,873	
100	General Fund	532	Plan Checking	4225	Health & Safety Supplies	1005324225	Plan Checking Health_Safety Su	700					700	
100	General Fund	532	Plan Checking	4237	Contractual Services	1005324237	Plan Checking Contractual Serv	1,000					1,000	
100	General Fund	532	Plan Checking	4503	Training and Registration	1005324503	Plan Checking Training	2,000					2,000	
100	General Fund	533	Building Administration	4111	Permanent Salaries	1005334111	Bdg Admin Permanent	213,078					213,078	
100	General Fund	533	Building Administration	4131	PERS	1005334131	Bdg Admin PERS	54,842					54,842	
100	General Fund	533	Building Administration	4132	Group Insurance	1005334132	Bdg Admin Group Insurance	22,476					22,476	
100	General Fund	533	Building Administration	4133	Medicare	1005334133	Bdg Admin Medicare-Employer	3,102					3,102	
100	General Fund	533	Building Administration	4135	Worker's Compensation	1005334135	Bdg Admin Worker's Comp	1,066					1,066	
100	General Fund	533	Building Administration	4138	Deferred Comp-Employer	1005334138	Bdg Admin Deferred Comp-Empr	900					900	
100	General Fund	533	Building Administration	4161	Retiree Medical Reserve	1005334161	Bdg Admin Retiree Medical Resv	10,656					10,656	
100	General Fund	533	Building Administration	4225	Health & Safety Supplies	1005334225	Bdg Admin Health & Safety Sup	200					200	
100	General Fund	533	Building Administration	4501	Memberships & Dues	1005334501	Bdg Admin Membership & Dues	1,800					1,800	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Totals: - (214,286,263) (11,240,415) 59,556,432 18,728,143 147,242,103

Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	533	Building Administration	4503	Training and Registration	1005334503	Bdg Admin Training	5,500					5,500
100	General Fund	534	Permit Center	4111	Permanent Salaries	1005344111	Permit Ctr Permanent	291,070					291,070
100	General Fund	534	Permit Center	4131	PERS	1005344131	Permit Ctr PERS	109,655					109,655
100	General Fund	534	Permit Center	4132	Group Insurance	1005344132	Permit Ctr Group Insurance	89,904					89,904
100	General Fund	534	Permit Center	4133	Medicare	1005344133	Permit Ctr Medicare-Empr	4,281					4,281
100	General Fund	534	Permit Center	4135	Worker's Compensation	1005344135	Permit Ctr Worker's Comp	1,452					1,452
100	General Fund	534	Permit Center	4138	Deferred Comp-Employer	1005344138	Permit Ctr Deferred Comp-Empr	3,600					3,600
100	General Fund	534	Permit Center	4161	Retiree Medical Reserve	1005344161	Permit Ctr Retiree Med Resv	14,556					14,556
100	General Fund	534	Permit Center	4221	Office Supplies	1005344221	Permit Ctr Office Supplies	6,000					6,000
100	General Fund	534	Permit Center	4223	Department Supplies	1005344223	Permit Ctr Dept Supplies	6,000					6,000
100	General Fund	534	Permit Center	4225	Health & Safety Supplies	1005344225	Permit Ctr Health & Safety Sup	350					350
100	General Fund	534	Permit Center	4503	Training and Registration	1005344503	Permit Ctr Training	1,600					1,600
100	General Fund	551	Neighborhood Services	4111	Permanent Salaries	1005514111	N Preserv Permanent	377,344					377,344
100	General Fund	551	Neighborhood Services	4112	Temporary Salaries	1005514112	N Preserv Temporary	17,000					17,000
100	General Fund	551	Neighborhood Services	4113	Overtime	1005514113	N Preserv Overtime	4,000					4,000
100	General Fund	551	Neighborhood Services	4131	PERS	1005514131	N Preserv PERS	127,381					127,381
100	General Fund	551	Neighborhood Services	4132	Group Insurance	1005514132	N Preserv Group Insurance	78,660					78,660
100	General Fund	551	Neighborhood Services	4133	Medicare	1005514133	N Preserv Medicare-Employer	4,945					4,945
100	General Fund	551	Neighborhood Services	4135	Worker's Compensation	1005514135	N Preserv Worker's Comp	1,677					1,677
100	General Fund	551	Neighborhood Services	4138	Deferred Comp-Employer	1005514138	N Preserv Deferred Comp-Emp	3,144					3,144
100	General Fund	551	Neighborhood Services	4161	Retiree Medical Reserve	1005514161	N Preserv Retiree Medical Resv	16,788					16,788
100	General Fund	551	Neighborhood Services	4211	Equip Replacement Amortization	1005514211	N Preserv Equip Rplmt Amort	13,027					13,027
100	General Fund	551	Neighborhood Services	4231	Advertising	1005514231	N Preserv Advertising	500					500
100	General Fund	551	Neighborhood Services	4237	Contractual Services	1005514237	N Preserv Contractual Serv	434,000					434,000
100	General Fund	551	Neighborhood Services	4501	Memberships & Dues	1005514501	N Preserv Memberships & Due	1,000					1,000
100	General Fund	551	Neighborhood Services	4503	Training and Registration	1005514503	N Preserv Training	4,000					4,000
100	General Fund	551	Neighborhood Services	4505	Lodging/Travel	1005514505	N Preserv Lodging/Travel	3,400					3,400
100	General Fund	700	Police Administration	4111	Permanent Salaries	1007004111	PD Admin Permanent	562,332					562,332
100	General Fund	700	Police Administration	4113	Overtime	1007004113	PD Admin Overtime	928					928
100	General Fund	700	Police Administration	4121	Allowances	1007004121	PD Admin Allowances	4,068					4,068
100	General Fund	700	Police Administration	4131	PERS	1007004131	PD Admin PERS	358,971					358,971
100	General Fund	700	Police Administration	4132	Group Insurance	1007004132	PD Admin Group Insurance	90,696					90,696
100	General Fund	700	Police Administration	4133	Medicare	1007004133	PD Admin Medicare-Employer	11,097					11,097
100	General Fund	700	Police Administration	4135	Worker's Compensation	1007004135	PD Admin Worker's Comp	28,665					28,665
100	General Fund	700	Police Administration	4138	Deferred Comp-Employer	1007004138	PD Admin Deferred Comp-Empr	2,700					2,700
100	General Fund	700	Police Administration	4161	Retiree Medical Reserve	1007004161	PD Admin Retiree Medical Resrv	36,203					36,203
100	General Fund	700	Police Administration	4211	Equip Replacement Amortization	1007004211	PD Admin Equip Rplmt Amort	8,422					8,422
100	General Fund	700	Police Administration	4221	Office Supplies	1007004221	PD Admin Office Supplies	1,595					1,595
100	General Fund	700	Police Administration	4241	Repair & Maintenance	1007004241	PD Admin Repair & Maint	78					78
100	General Fund	700	Police Administration	4501	Memberships & Dues	1007004501	PD Admin Memberships & Dues	1,825					1,825

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Totals: - (214,286,263) (11,240,415) 59,556,432 18,728,143 147,242,103

Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	700	Police Administration	4503	Training and Registration	1007004503	PD Admin Training	6,518					6,518
100	General Fund	711	Records	4111	Permanent Salaries	1007114111	Records Permanent	1,038,754					1,038,754
100	General Fund	711	Records	4112	Temporary Salaries	1007114112	Records Temporary	53,040					53,040
100	General Fund	711	Records	4113	Overtime	1007114113	Records Overtime	7,000					7,000
100	General Fund	711	Records	4121	Allowances	1007114121	Records Allowances	7,020					7,020
100	General Fund	711	Records	4131	PERS	1007114131	Records PERS	393,746					393,746
100	General Fund	711	Records	4132	Group Insurance	1007114132	Records Group Insurance	248,316					248,316
100	General Fund	711	Records	4133	Medicare	1007114133	Records Medicare-Employer	15,195					15,195
100	General Fund	711	Records	4135	Worker's Compensation	1007114135	Records Worker's Comp	4,957					4,957
100	General Fund	711	Records	4138	Deferred Comp-Employer	1007114138	Records Deferred Comp-Empr	1,800					1,800
100	General Fund	711	Records	4161	Retiree Medical Reserve	1007114161	Records Retiree Medical Resrv	49,541					49,541
100	General Fund	711	Records	4211	Equip Replacement Amortization	1007114211	Records Equipment Rplmt Amort	10,785					10,785
100	General Fund	711	Records	4221	Office Supplies	1007114221	Records Office Supplies	26,280					26,280
100	General Fund	711	Records	4237	Contractual Services	1007114237	Records Contractual Serv	162,469					162,469
100	General Fund	711	Records	4241	Repair & Maintenance	1007114241	Records Repair & Maint	2,344					2,344
100	General Fund	711	Records	4501	Memberships & Dues	1007114501	Records Memberships & Dues	90					90
100	General Fund	712	Personnel & Training	4111	Permanent Salaries	1007124111	PD P & T Permanent	188,691					188,691
100	General Fund	712	Personnel & Training	4113	Overtime	1007124113	PD P & T Overtime	4,000					4,000
100	General Fund	712	Personnel & Training	4121	Allowances	1007124121	PD P & T Allowances	1,356					1,356
100	General Fund	712	Personnel & Training	4131	PERS	1007124131	PD P & T PERS	92,505					92,505
100	General Fund	712	Personnel & Training	4132	Group Insurance	1007124132	PD P & T Group Insurance	22,740					22,740
100	General Fund	712	Personnel & Training	4133	Medicare	1007124133	PD P & T Medicare-Employer	2,757					2,757
100	General Fund	712	Personnel & Training	4135	Worker's Compensation	1007124135	PD P & T Worker's Comp	7,019					7,019
100	General Fund	712	Personnel & Training	4161	Retiree Medical Reserve	1007124161	PD P & T Retiree Medical Resrv	7,799					7,799
100	General Fund	712	Personnel & Training	4211	Equip Replacement Amortization	1007124211	PD P & T Equipment Rplmt Amort	23,544					23,544
100	General Fund	712	Personnel & Training	4221	Office Supplies	1007124221	PD P & T Office Supplies	761					761
100	General Fund	712	Personnel & Training	4237	Contractual Services	1007124237	PD P & T Contractual Serv	46,575					46,575
100	General Fund	712	Personnel & Training	4501	Memberships & Dues	1007124501	PD P & T Memberships & Dues	140					140
100	General Fund	712	Personnel & Training	4503	Training and Registration	1007124503	PD P & T Training	80,000					80,000
100	General Fund	713	Communications	4111	Permanent Salaries	1007134111	PD Com Permanent	2,066,644					2,066,644
100	General Fund	713	Communications	4112	Temporary Salaries	1007134112	PD Com Temporary	40,000					40,000
100	General Fund	713	Communications	4113	Overtime	1007134113	PD Com Overtime	101,000					101,000
100	General Fund	713	Communications	4121	Allowances	1007134121	PD Com Allowances	12,276					12,276
100	General Fund	713	Communications	4131	PERS	1007134131	PD Com PERS	808,028					808,028
100	General Fund	713	Communications	4132	Group Insurance	1007134132	PD Com Group Insurance	361,560					361,560
100	General Fund	713	Communications	4133	Medicare	1007134133	PD Com Medicare-Employer	30,172					30,172
100	General Fund	713	Communications	4135	Worker's Compensation	1007134135	PD Com Worker's Comp	23,531					23,531
100	General Fund	713	Communications	4138	Deferred Comp-Employer	1007134138	PD Com Deferred Comp-Empr	1,800					1,800
100	General Fund	713	Communications	4141	Adjustments-Payroll	1007134141	PDCom Adjustments-Payroll	4,500					4,500
100	General Fund	713	Communications	4161	Retiree Medical Reserve	1007134161	PD Com Retiree Medical Resrv	95,058					95,058

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	713	Communications	4221	Office Supplies	1007134221	PD Com Office Supplies	4,900					4,900	
100	General Fund	713	Communications	4237	Contractual Services	1007134237	PD Com Contractual Serv	248,042					248,042	
100	General Fund	713	Communications	4241	Repair & Maintenance	1007134241	PD Com Repair & Maint	24,000					24,000	
100	General Fund	713	Communications	4411	Phone-Local	1007134411	PD Com Phone-Local	19,320					19,320	
100	General Fund	713	Communications	4415	Pagers	1007134415	PD Com Pager	5,500					5,500	
100	General Fund	713	Communications	4501	Memberships & Dues	1007134501	PD Com Memberships & Dues	348					348	
100	General Fund	713	Communications	4503	Training and Registration	1007134503	PD Com Training	500					500	
100	General Fund	714	Community Relations	4111	Permanent Salaries	1007144111	PD C R Permanent	342,727					342,727	
100	General Fund	714	Community Relations	4113	Overtime	1007144113	PD C R Overtime	12,000					12,000	
100	General Fund	714	Community Relations	4121	Allowances	1007144121	PD C R Allowances	2,712					2,712	
100	General Fund	714	Community Relations	4131	PERS	1007144131	PD C R PERS	168,143					168,143	
100	General Fund	714	Community Relations	4132	Group Insurance	1007144132	PD C R Group Insurance	45,480					45,480	
100	General Fund	714	Community Relations	4133	Medicare	1007144133	PD C R Medicare-Employer	5,012					5,012	
100	General Fund	714	Community Relations	4135	Worker's Compensation	1007144135	PD C R Worker's Comp	12,830					12,830	
100	General Fund	714	Community Relations	4161	Retiree Medical Reserve	1007144161	PD C R Retiree Medical Resrv	14,249					14,249	
100	General Fund	714	Community Relations	4201	Community Promotions	1007144201	PD C R Community Promo	500					500	
100	General Fund	714	Community Relations	4211	Equip Replacement Amortization	1007144211	PD C R Equipment Rplmt Amort	11,602					11,602	
100	General Fund	714	Community Relations	4221	Office Supplies	1007144221	PD C R Office Supplies	9,000					9,000	
100	General Fund	714	Community Relations	4237	Contractual Services	1007144237	PD C R Contractual Serv	500					500	
100	General Fund	714	Community Relations	4851	Vehicles	1007144851	PD C R Vehicles	1,347					1,347	
100	General Fund	721	Patrol Services	4111	Permanent Salaries	1007214111	Patrol Permanent	10,011,384					10,011,384	
100	General Fund	721	Patrol Services	4113	Overtime	1007214113	Patrol Overtime	340,171					340,171	
100	General Fund	721	Patrol Services	4121	Allowances	1007214121	Patrol Allowances	93,504					93,504	
100	General Fund	721	Patrol Services	4131	PERS	1007214131	Patrol PERS	4,821,349					4,821,349	
100	General Fund	721	Patrol Services	4132	Group Insurance	1007214132	Patrol Group Insurance	1,478,100					1,478,100	
100	General Fund	721	Patrol Services	4133	Medicare	1007214133	Patrol Medicare-Employer	144,588					144,588	
100	General Fund	721	Patrol Services	4135	Worker's Compensation	1007214135	Patrol Worker's Comp	386,520					386,520	
100	General Fund	721	Patrol Services	4138	Deferred Comp-Employer	1007214138	Patrol Deferred Comp-Empr	900					900	
100	General Fund	721	Patrol Services	4161	Retiree Medical Reserve	1007214161	Patrol Retiree Medical Resrv	429,176					429,176	
100	General Fund	721	Patrol Services	4211	Equip Replacement Amortization	1007214211	Patrol Equipment Rplmt Amort	288,598					288,598	
100	General Fund	721	Patrol Services	4221	Office Supplies	1007214221	Patrol Office Supplies	9,580					9,580	
100	General Fund	721	Patrol Services	4223	Department Supplies	1007214223	Patrol Dept Supplies	71,805					71,805	
100	General Fund	721	Patrol Services	4225	Health & Safety Supplies	1007214225	Patrol Health & Safety Sup	3,000					3,000	
100	General Fund	721	Patrol Services	4237	Contractual Services	1007214237	Patrol Contractual Serv	128,836					128,836	
100	General Fund	721	Patrol Services	4241	Repair & Maintenance	1007214241	Patrol Repair & Maint	3,466					3,466	
100	General Fund	721	Patrol Services	4242	Rents & Leases	1007214242	Patrol Rents & Leases	9,150					9,150	
100	General Fund	721	Patrol Services	4501	Memberships & Dues	1007214501	Patrol Memberships & Dues	1,102					1,102	
100	General Fund	721	Patrol Services	4503	Training and Registration	1007214503	Patrol Training	14,414					14,414	
100	General Fund	721	Patrol Services	4851	Vehicles	1007214851	Patrol Vehicles	20,930					20,930	
100	General Fund	722	Traffic	4111	Permanent Salaries	1007224111	PD Traffic Permanent	962,752					962,752	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Totals: - (214,286,263) (11,240,415) 59,556,432 18,728,143 147,242,103

Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	722	Traffic	4113	Overtime	1007224113	PD Traffic Overtime	121,778					121,778
100	General Fund	722	Traffic	4121	Allowances	1007224121	PD Traffic Allowances	8,136					8,136
100	General Fund	722	Traffic	4131	PERS	1007224131	PD Traffic PERS	478,939					478,939
100	General Fund	722	Traffic	4132	Group Insurance	1007224132	PD Traffic Group Insurance	136,440					136,440
100	General Fund	722	Traffic	4133	Medicare	1007224133	PD Traffic Medicare-Employer	14,259					14,259
100	General Fund	722	Traffic	4135	Worker's Compensation	1007224135	PD Traffic Worker's Comp	35,535					35,535
100	General Fund	722	Traffic	4161	Retiree Medical Reserve	1007224161	PD Traffic Retiree Med Resrv	39,449					39,449
100	General Fund	722	Traffic	4211	Equip Replacement Amortization	1007224211	PD Traffic Equip Rplmt Amort	69,023					69,023
100	General Fund	722	Traffic	4221	Office Supplies	1007224221	PD Traffic Office Supplies	10,000					10,000
100	General Fund	722	Traffic	4241	Repair & Maintenance	1007224241	PD Traffic Repair & Maint	2,700					2,700
100	General Fund	722	Traffic	4503	Training and Registration	1007224503	PD Traffic Training	240					240
100	General Fund	722	Traffic	4851	Vehicles	1007224851	PD Traffic Vehicles	6,819					6,819
100	General Fund	723	Crossing Guards	4112	Temporary Salaries	1007234112	Crossing Guards Temporary	419,512					419,512
100	General Fund	723	Crossing Guards	4221	Office Supplies	1007234221	Crossing GuardsOffice Supplies	2,000					2,000
100	General Fund	724	Investigations	4111	Permanent Salaries	1007244111	PD Inv Permanent	2,002,082					2,002,082
100	General Fund	724	Investigations	4113	Overtime	1007244113	PD Inv Overtime	96,406					96,406
100	General Fund	724	Investigations	4121	Allowances	1007244121	PD Inv Allowances	16,272					16,272
100	General Fund	724	Investigations	4131	PERS	1007244131	PD Inv PERS	981,671					981,671
100	General Fund	724	Investigations	4132	Group Insurance	1007244132	PD Inv Group Insurance	272,880					272,880
100	General Fund	724	Investigations	4133	Medicare	1007244133	PD Inv Medicare-Employer	29,289					29,289
100	General Fund	724	Investigations	4135	Worker's Compensation	1007244135	PD Inv Worker's Comp	78,058					78,058
100	General Fund	724	Investigations	4138	Deferred Comp-Employer	1007244138	PD Inv Deferred Comp-Empr	900					900
100	General Fund	724	Investigations	4161	Retiree Medical Reserve	1007244161	PD Inv Retiree Medical Resrv	86,668					86,668
100	General Fund	724	Investigations	4211	Equip Replacement Amortization	1007244211	PD Inv Equipment Rplmt Amort	99,475					99,475
100	General Fund	724	Investigations	4221	Office Supplies	1007244221	PD Inv Office Supplies	11,194					11,194
100	General Fund	724	Investigations	4237	Contractual Services	1007244237	PD Inv Contractual Serv	253,872					253,872
100	General Fund	724	Investigations	4241	Repair & Maintenance	1007244241	PD Inv Repair & Maint	800					800
100	General Fund	724	Investigations	4501	Memberships & Dues	1007244501	PD Inv Memberships & Dues	168					168
100	General Fund	724	Investigations	4503	Training and Registration	1007244503	PD Inv Training	2,000					2,000
100	General Fund	724	Investigations	4851	Vehicles	1007244851	PD Inv Vehicles	11,844					11,844
100	General Fund	801	Fire Administration	4111	Permanent Salaries	1008014111	FD Admin Permanent	538,878					538,878
100	General Fund	801	Fire Administration	4112	Temporary Salaries	1008014112	FD Admin Temporary	15,000					15,000
100	General Fund	801	Fire Administration	4121	Allowances	1008014121	FD Admin Allowances	1,992					1,992
100	General Fund	801	Fire Administration	4131	PERS	1008014131	FD Admin PERS	224,194					224,194
100	General Fund	801	Fire Administration	4132	Group Insurance	1008014132	FD Admin Group Insurance	67,692					67,692
100	General Fund	801	Fire Administration	4133	Medicare	1008014133	FD Admin Medicare-Employer'	7,888					7,888
100	General Fund	801	Fire Administration	4135	Worker's Compensation	1008014135	FD Admin Worker's Comp	15,326					15,326
100	General Fund	801	Fire Administration	4138	Deferred Comp-Employer	1008014138	FD Admin Deferred Comp-Empr	2,700					2,700
100	General Fund	801	Fire Administration	4161	Retiree Medical Reserve	1008014161	FD Admin Retiree Medical Resv	26,376					26,376
100	General Fund	801	Fire Administration	4211	Equip Replacement Amortization	1008014211	FD Admin Equipment Rplmt Amort	14,430					14,430

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
100	General Fund	801	Fire Administration	4223	Department Supplies	1008014223	FD Admin Departmental Supplies	15,000					15,000	
100	General Fund	801	Fire Administration	4237	Contractual Services	1008014237	FD Admin Contractual Serv	3,000					3,000	
100	General Fund	801	Fire Administration	4501	Memberships & Dues	1008014501	FD Admin Memberships & Dues	3,450					3,450	
100	General Fund	801	Fire Administration	4503	Training and Registration	1008014503	FD Admin Training	10,000					10,000	
100	General Fund	801	Fire Administration	4506	Meals for Meetings	1008014506	FD Admin Meals for Meetings	5,000					5,000	
100	General Fund	812	A/B/C Battalions Operations	4111	Permanent Salaries	1008124111	FD ABC BOp Permanent	8,029,469					8,029,469	
100	General Fund	812	A/B/C Battalions Operations	4113	Overtime	1008124113	FD ABC BOp Overtime	1,000,000					1,000,000	
100	General Fund	812	A/B/C Battalions Operations	4121	Allowances	1008124121	FD ABC BOp Allowances	54,780					54,780	
100	General Fund	812	A/B/C Battalions Operations	4131	PERS	1008124131	FD ABC BOp PERS	3,700,371					3,700,371	
100	General Fund	812	A/B/C Battalions Operations	4132	Group Insurance	1008124132	FD ABC BOp Group Insurance	1,243,440					1,243,440	
100	General Fund	812	A/B/C Battalions Operations	4133	Medicare	1008124133	FD ABC BOp Medicare-Employer	117,684					117,684	
100	General Fund	812	A/B/C Battalions Operations	4135	Worker's Compensation	1008124135	FD ABC BOp Worker's Comp	257,337					257,337	
100	General Fund	812	A/B/C Battalions Operations	4138	Deferred Comp-Employer	1008124138	FD ABC BOp Deferred Comp-Emp	33,900					33,900	
100	General Fund	812	A/B/C Battalions Operations	4161	Retiree Medical Reserve	1008124161	FD ABC BOp Retiree Med Resv	367,591					367,591	
100	General Fund	812	A/B/C Battalions Operations	4211	Equip Replacement Amortization	1008124211	FD ABC BOp Equip Rpmt Amort	1,428,028					1,428,028	
100	General Fund	812	A/B/C Battalions Operations	4223	Department Supplies	1008124223	FD ABC BOp Departmental Supp	495,700					495,700	
100	General Fund	812	A/B/C Battalions Operations	4224	Maintenance Supplies	1008124224	FD ABC BOp Maintenance Supp	30,000					30,000	
100	General Fund	812	A/B/C Battalions Operations	4225	Health & Safety Supplies	1008124225	FD ABC BOp Health_Safety Supp	94,000					94,000	
100	General Fund	812	A/B/C Battalions Operations	4237	Contractual Services	1008124237	FD ABC BOp Contractual Serv	267,100					267,100	
100	General Fund	812	A/B/C Battalions Operations	4501	Memberships & Dues	1008124501	FD ABC BOp Memberships & Due	23,975					23,975	
100	General Fund	812	A/B/C Battalions Operations	4503	Training and Registration	1008124503	FD ABC BOp Training	159,000					159,000	
100	General Fund	812	A/B/C Battalions Operations	4505	Lodging/Travel	1008124505	FD ABC BOp Lodging/Travel	8,000					8,000	
100	General Fund	812	A/B/C Battalions Operations	4851	Vehicles	1008124851	FD ABC BOp Vehicles	120,082					120,082	
100	General Fund	821	Prevention Division Admin	4111	Permanent Salaries	1008214111	FD PDAdmin Permanent	599,406					599,406	
100	General Fund	821	Prevention Division Admin	4112	Temporary Salaries	1008214112	FD PDAdmin Temporary	18,981					18,981	
100	General Fund	821	Prevention Division Admin	4121	Allowances	1008214121	FD PDAdmin Allowances	2,988					2,988	
100	General Fund	821	Prevention Division Admin	4131	PERS	1008214131	FD PDAdmin PERS	264,616					264,616	
100	General Fund	821	Prevention Division Admin	4132	Group Insurance	1008214132	FD PDAdmin Group Insurance	90,168					90,168	
100	General Fund	821	Prevention Division Admin	4133	Medicare	1008214133	FD PDAdmin Medicare-Employer	8,796					8,796	
100	General Fund	821	Prevention Division Admin	4135	Worker's Compensation	1008214135	FD PDAdmin Worker's Comp	18,728					18,728	
100	General Fund	821	Prevention Division Admin	4138	Deferred Comp-Employer	1008214138	FD PDAdmin Deferred Comp-Emp	3,600					3,600	
100	General Fund	821	Prevention Division Admin	4161	Retiree Medical Reserve	1008214161	FD PDAdmin Retiree Med Resv	29,964					29,964	
100	General Fund	821	Prevention Division Admin	4211	Equip Replacement Amortization	1008214211	FD PDAdmin Equip Rplmt Amort	16,531					16,531	
100	General Fund	821	Prevention Division Admin	4221	Office Supplies	1008214221	FD PDAdmin Office Supplies	28,500					28,500	
100	General Fund	821	Prevention Division Admin	4237	Contractual Services	1008214237	FD PDAdmin Contractual Serv	2,800					2,800	
100	General Fund	821	Prevention Division Admin	4501	Memberships & Dues	1008214501	FD PDAdmin Memberships & Due	6,200					6,200	
100	General Fund	822	Fire Inspn, Plan Ck & Invstg	4111	Permanent Salaries	1008224111	FD Ins & Inv Permanent	875,468					875,468	
100	General Fund	822	Fire Inspn, Plan Ck & Invstg	4113	Overtime	1008224113	FD Ins & Inv Overtime	220,000					220,000	
100	General Fund	822	Fire Inspn, Plan Ck & Invstg	4121	Allowances	1008224121	FD Ins & Inv Allowances	5,976					5,976	
100	General Fund	822	Fire Inspn, Plan Ck & Invstg	4131	PERS	1008224131	FD Ins & Inv PERS	400,102					400,102	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Totals: - (214,286,263) (11,240,415) 59,556,432 18,728,143 147,242,103

Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	822	Fire Insptn, Plan Ck & Invstg	4132	Group Insurance	1008224132	FD Ins & Inv Group Insurance	135,648					135,648
100	General Fund	822	Fire Insptn, Plan Ck & Invstg	4133	Medicare	1008224133	FD Ins & Inv Medicare-Employer	12,824					12,824
100	General Fund	822	Fire Insptn, Plan Ck & Invstg	4135	Worker's Compensation	1008224135	FD Ins & Inv Worker's Comp	29,678					29,678
100	General Fund	822	Fire Insptn, Plan Ck & Invstg	4138	Deferred Comp-Employer	1008224138	FD Ins & Inv Defer Comp-Empr	3,600					3,600
100	General Fund	822	Fire Insptn, Plan Ck & Invstg	4161	Retiree Medical Reserve	1008224161	FD Ins & Inv Retiree Med Resv	42,368					42,368
100	General Fund	822	Fire Insptn, Plan Ck & Invstg	4501	Memberships & Dues	1008224501	FD Ins & Inv Membership & Dues	1,900					1,900
100	General Fund	822	Fire Insptn, Plan Ck & Invstg	4503	Training and Registration	1008224503	FD Ins & Inv Training	13,400					13,400
100	General Fund	822	Fire Insptn, Plan Ck & Invstg	4923	Computer Software	1008224923	FD Ins & Inv Computer Software	10,000					10,000
100	General Fund	840	Disaster Prep & Public Educat	4111	Permanent Salaries	1008404111	FD DP&PE Permanent	133,352					133,352
100	General Fund	840	Disaster Prep & Public Educat	4131	PERS	1008404131	FD DP&PE PERS	50,210					50,210
100	General Fund	840	Disaster Prep & Public Educat	4132	Group Insurance	1008404132	FD DP&PE Group Insurance	22,476					22,476
100	General Fund	840	Disaster Prep & Public Educat	4133	Medicare	1008404133	FD DP&PE Medicare-Employer	1,946					1,946
100	General Fund	840	Disaster Prep & Public Educat	4135	Worker's Compensation	1008404135	FD DP&PE Worker's Comp	664					664
100	General Fund	840	Disaster Prep & Public Educat	4138	Deferred Comp-Employer	1008404138	FD DP&PE Deferred Comp-Empr	900					900
100	General Fund	840	Disaster Prep & Public Educat	4161	Retiree Medical Reserve	1008404161	FD DP&PE Retiree Medical Resv	6,672					6,672
100	General Fund	840	Disaster Prep & Public Educat	4223	Department Supplies	1008404223	FD DP&PE Field Supplies	35,000					35,000
100	General Fund	840	Disaster Prep & Public Educat	4237	Contractual Services	1008404237	FD DP&PE Contractual Serv	14,000					14,000
100	General Fund	840	Disaster Prep & Public Educat	4501	Memberships & Dues	1008404501	FD DP&PE Memberships & Due	500					500
100	General Fund	840	Disaster Prep & Public Educat	4503	Training and Registration	1008404503	FD DP&PE Training	5,000					5,000
100	General Fund	910	Non-Departmental	4124	Leave Cashout	1009104124	NonDp Leave Cashout	650,000					650,000
100	General Fund	910	Non-Departmental	4131	PERS	1009104131	NonDp PERS	22,500					22,500
100	General Fund	910	Non-Departmental	4132	Group Insurance	1009104132	NonDp Group Insurance	24,300					24,300
100	General Fund	910	Non-Departmental	4136	Unemployment	1009104136	NonDp Unemployment	27,000					27,000
100	General Fund	910	Non-Departmental	4137	MOU Contractual Agreements	1009104137	NonDp MOU Contractual A	671,400					671,400
100	General Fund	910	Non-Departmental	4139	PARS	1009104139	NonDp PARS	9,900					9,900
100	General Fund	910	Non-Departmental	4141	Adjustments-Payroll	1009104141	NonDp Adjustments-Payro	2,001,369					2,001,369
100	General Fund	910	Non-Departmental	4161	Retiree Medical Reserve	1009104161	NonDp Retiree Medical Reserve	1,328,000					1,328,000
100	General Fund	910	Non-Departmental	4221	Office Supplies	1009104221	NonDp Office Supplies	13,500					13,500
100	General Fund	910	Non-Departmental	4237	Contractual Services	1009104237	NonDp Contractual Servi	36,000					36,000
100	General Fund	910	Non-Departmental	4239	Audit Fees	1009104239	NonDp Audit Fees	67,500					67,500
100	General Fund	910	Non-Departmental	4253	ABAG Attorney's Fees	1009104253	NonDp ABAG Attorney's F	36,667					36,667
100	General Fund	910	Non-Departmental	4254	ABAG Settlements	1009104254	NonDp ABAG Settlements	75,000					75,000
100	General Fund	910	Non-Departmental	4421	Utilities-Gas	1009104421	NonDp Utilities-Gas	207,000					207,000
100	General Fund	910	Non-Departmental	4422	Utilities-Electric	1009104422	NonDp Utilities-Electri	1,560,000					1,560,000
100	General Fund	910	Non-Departmental	4423	Utilities-Water	1009104423	NonDp Utilities-Water	864,200					864,200
100	General Fund	910	Non-Departmental	4503	Training and Registration	1009104503	NonDp Training	3,000					3,000
100	General Fund	910	Non-Departmental	4509	Tuition Reimbursement	1009104509	NonDp Tuition Reimburse	24,000					24,000
100	General Fund	910	Non-Departmental	4602	Liability	1009104602	NonDp Liability	477,000					477,000
100	General Fund	910	Non-Departmental	4610	Uncollectible Accounts	1009104610	NonDp Uncollectible Acc	50,000					50,000
100	General Fund	910	Non-Departmental	4611	Collection Fee	1009104611	NonDp Collection Fees	1,000					1,000

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Totals: - (214,286,263) (11,240,415) 59,556,432 18,728,143 147,242,103

Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	910	Non-Departmental	4640	Contingent Reserve	1009104640	NonDp Contingent Reserv	1,100,000					1,100,000
100	General Fund		0	2940	UNASSIGNED, UNRESTRICTED	1002940	Fund Balance-Unrsvd, Undsgntd	(2,824,290)		(2,824,290)			
100	General Fund		0	3011	Current- Secured Property Tax	1003011	Current-Secured Propert	(22,222,000)	(22,222,000)				
100	General Fund		0	3012	Current-Unsecured Property Tax	1003012	Current-Unsecured Prope	(1,729,000)	(1,729,000)				
100	General Fund		0	3051	Property Tax, RPTTF Distribution	1003051	Property Tax, RPTTF Distributi	(6,631,000)	(6,631,000)				
100	General Fund		0	3110	Current-Sales and Use Tax	1003110	Current-Sales and Use T	(27,660,056)	(27,660,056)				
100	General Fund		0	3111	.5%-Sales and Use Tax	1003111	.5%-Sales and Use Tax	(860,000)	(860,000)				
100	General Fund		0	3120	Real Estate Transfer Tax	1003120	Real Estate Transfer Ta	(750,000)	(750,000)				
100	General Fund		0	3131	Electric Franchise	1003131	Electric Franchise	(1,420,000)	(1,420,000)				
100	General Fund		0	3132	Gas Franchise	1003132	Gas Franchise	(170,000)	(170,000)				
100	General Fund		0	3133	Garbage Franchise-Commercial	1003133	Garbage Franchise-Comme	(2,484,851)	(2,484,851)				
100	General Fund		0	3137	Nitrogen Gas Franchise	1003137	Nitrogen Gas Franchise	(56,000)	(56,000)				
100	General Fund		0	3138	CATV Franchise	1003138	CATV Franchise	(600,000)	(600,000)				
100	General Fund		0	3140	Business License Tax	1003140	Business License Tax	(555,000)	(555,000)				
100	General Fund		0	3152	Embassy Suites	1003152	Embassy Suites	(1,335,000)	(1,335,000)				
100	General Fund		0	3153	Crowne Plaza	1003153	Crowne Plaza	(1,453,000)	(1,453,000)				
100	General Fund		0	3154	Sheraton	1003154	Sheraton	(1,183,000)	(1,183,000)				
100	General Fund		0	3155	Best Western Brookside	1003155	Best Western Brookside	(289,000)	(289,000)				
100	General Fund		0	3156	Larkspur Landing	1003156	Candlewood	(528,000)	(528,000)				
100	General Fund		0	3157	Park Inn	1003157	Comfort Inn	(90,000)	(90,000)				
100	General Fund		0	3160	Executive Inn	1003160	Days Inn	(137,000)	(137,000)				
100	General Fund		0	3161	Days Inn	1003161	Inns of America	(255,000)	(255,000)				
100	General Fund		0	3162	Extended Stay of America	1003162	Extended Stay of America	(315,000)	(315,000)				
100	General Fund		0	3163	Hampton Inn-Milpitas	1003163	Hampton Inn-Milpitas	(398,000)	(398,000)				
100	General Fund		0	3164	Hilton Garden Inn	1003164	Hilton Garden Inn	(794,000)	(794,000)				
100	General Fund		0	3165	Homestead Village	1003165	Homestead Village	(399,000)	(399,000)				
100	General Fund		0	3166	Marriott Courtyard	1003166	Marriott Courtyard	(705,000)	(705,000)				
100	General Fund		0	3167	Milpitas Travelodge	1003167	Milpitas Travelodge	(42,000)	(42,000)				
100	General Fund		0	3168	Sonesta Silicon Valley	1003168	Ooh La Lodge	(672,000)	(672,000)				
100	General Fund		0	3169	Residence Inn by Marriott	1003169	Residence Inn by Marriott	(474,000)	(474,000)				
100	General Fund		0	3170	Best Value Inn	1003170	Super 8	(148,000)	(148,000)				
100	General Fund		0	3171	Townplace	1003171	Towneplace	(468,000)	(468,000)				
100	General Fund		0	3172	Stay Bridge Suites	1003172	Hawthorn Suites	(445,000)	(445,000)				
100	General Fund		0	3174	Holiday Inn	1003174	Holiday Inn	(80,000)	(80,000)				
100	General Fund		0	3210	Building Permits	1003210	Building Permits	(4,500,000)	(4,500,000)				
100	General Fund		0	3211	Plan Check Revisions	1003211	Plan Check Revisions	(150,000)	(150,000)				
100	General Fund		0	3212	After Hours Plan Check	1003212	After Hours Plan Check	(25,000)	(25,000)				
100	General Fund		0	3213	After Hours Inspection	1003213	After Hours Inspection	(40,000)	(40,000)				
100	General Fund		0	3215	Dedicated Inspection Services	1003215	Dedicated Inspection Services	(1,166,714)	(1,166,714)				
100	General Fund		0	3216	Mobile Home Inspections	1003216	Mobile Home Inspections	(8,000)	(8,000)				

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Totals: - (214,286,263) (11,240,415) 59,556,432 18,728,143 147,242,103

Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	0		3217	Plan Check	1003217	Plan Check	(1,300,000)	(1,300,000)				
100	General Fund	0		3218	Building Investigation	1003218	Building Investigation	(10,000)	(10,000)				
100	General Fund	0		3220	Haz Mat Const Permit/In	1003220	Haz Materials Const Permit	(75,000)	(75,000)				
100	General Fund	0		3221	Life Safety Const Permit/Insp	1003221	Life Safety Const Permit	(1,500,000)	(1,500,000)				
100	General Fund	0		3222	Hazardous Material Annual Permit	1003222	Hazardous Mat Annual Per	(325,000)	(325,000)				
100	General Fund	0		3223	Fire Penalties	1003223	Enforcement Penalties	(15,000)	(15,000)				
100	General Fund	0		3240	Life Safety Annual Permits/Ins	1003240	Life Safety Annual Permits	(375,000)	(375,000)				
100	General Fund	0		3251	Building Standards/Life Safety	1003251	Building Standards/Life	(80,000)	(80,000)				
100	General Fund	0		3252	Fire Expedited PC/Inspections	1003252	Fire Expedited PC/Inspection	(170,000)	(170,000)				
100	General Fund	0		3261	Animal Licenses	1003261	Animal Licenses	(42,000)	(42,000)				
100	General Fund	0		3301	Vehicle Code Fines	1003301	Vehicle Code Fines	(140,000)	(140,000)				
100	General Fund	0		3302	Other Court Fines	1003302	Other Court Fines	(120,000)	(120,000)				
100	General Fund	0		3305	Booking Fees	1003305	Booking Fees	(12,000)	(12,000)				
100	General Fund	0		3306	NBO Violation Fees	1003306	NBO Violation Fees	(8,500)	(8,500)				
100	General Fund	0		3307	Impound Fees	1003307	Impound Fees	(84,000)	(84,000)				
100	General Fund	0		3308	Animal Violations	1003308	Animal Violations	(7,000)	(7,000)				
100	General Fund	0		3309	False Alarm Fee	1003309	False Alarm Fee	(40,000)	(40,000)				
100	General Fund	0		3310	Fire Administrative Citations	1003310	Fire Administrative Citation	(60,000)	(60,000)				
100	General Fund	0		3434	Pooled Interest Allocation	1003434	Pooled Interest Allocation	(703,000)	(703,000)				
100	General Fund	0		3511	Motor Vehicle In Lieu Tax	1003511	Motor Vehicle In Lieu Tax	(33,000)	(33,000)				
100	General Fund	0		3521	Homeowners Property Tax Relief	1003521	Homeowners Property Tax Relief	(115,000)	(115,000)				
100	General Fund	0		3531	Property Tax, Supplemental	1003531	Property Tax, Supplemental	(823,000)	(823,000)				
100	General Fund	0		3575	County Cont-Public Works	1003575	County Contributions-Eng & Pla	(100,000)	(100,000)				
100	General Fund	0		3576	County Contributions-Recreation	1003576	County Contributions-Recreatio	(80,000)	(80,000)				
100	General Fund	0		3577	County Contributions-Police	1003577	County Contributions-Police	(60,000)	(60,000)				
100	General Fund	0		3581	Other Restricted Grants-General Gov't	1003581	Other Restricted Grants-Gen Go	(100,000)	(100,000)				
100	General Fund	0		3582	SB90 Grant	1003582	SB90 Grant	(20,000)	(20,000)				
100	General Fund	0		3601	General Government Service Charges	1003601	General Government Service Chg	(78,750)	(78,750)				
100	General Fund	0		3603	Rents, Leases and Concessions-Gen Gov't	1003603	Rents, Leases & Concessions-Ge	(240,000)	(240,000)				
100	General Fund	0		3604	B L Processing Fee	1003604	B L Processing Fee	(160,000)	(160,000)				
100	General Fund	0		3611	PJ Overhead Charges-PW/E	1003611	PJ Overhead Charges	(1,042,000)	(1,042,000)				
100	General Fund	0		3612	PJ Labor Reimbursement-PW/E	1003612	PJ Labor Reimbursement	(700,000)	(700,000)				
100	General Fund	0		3613	PJ Vendor Reimbursement-PW/E	1003613	PJ Vendor Remibursement	(300,000)	(300,000)				
100	General Fund	0		3616	Engineering Plan Check Fee	1003616	Engineering and Planning Svcs	(2,000)	(2,000)				
100	General Fund	0		3617	Planning Fees	1003617	Zoning & Subdivision Fees	(5,000)	(5,000)				
100	General Fund	0		3618	Sales of Maps and Doc-PW/Engr	1003618	Sales of Maps & Documents	(2,000)	(2,000)				
100	General Fund	0		3619	Rent,Lease & Concession-PW/Eng	1003619	Rents, Leases & Concessions	(25,500)	(25,500)				
100	General Fund	0		3631	PJ Overhead Charges - Fire	1003631	Paramedic Services	(10,000)	(10,000)				
100	General Fund	0		3632	PJ Labor Reimbursement - Fire	1003632	Firewatch Services	(5,000)	(5,000)				
100	General Fund	0		3634	Unwanted Alarms-Fire	1003634	Unwanted Fire-Alarms	(40,000)	(40,000)				

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Totals: - (214,286,263) (11,240,415) 59,556,432 18,728,143 147,242,103

Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
100	General Fund	0		3637	Fire Service Charges	1003637	Fire Service Charges	(282,000)	(282,000)				
100	General Fund	0		3639	Fire Electroinc Archieve Charge	1003639	Fire Electronic Archieve Chg	(10,000)	(10,000)				
100	General Fund	0		3641	Police Service Charges	1003641	Police Service Charges	(660,000)	(660,000)				
100	General Fund	0		3643	Fingerprints	1003643	Fingerprints	(1,000)	(1,000)				
100	General Fund	0		3644	Sales of Maps & Documents-Police	1003644	Sales of Maps & Documents	(10,000)	(10,000)				
100	General Fund	0		3647	DUI-Police Cost Recovery	1003647	DUI-Police Cost Recovery	(10,000)	(10,000)				
100	General Fund	0		3651	Rents, Leases & Concessions-Recreation	1003651	Rents, Leases & Concessions-Re	(287,000)	(287,000)				
100	General Fund	0		3652	Recreation Fees	1003652	Recreation Fees	(2,525,704)	(2,525,704)				
100	General Fund	0		3653	Senior Nutrition Fees	1003653	Senior Nutrition Fees	(25,000)	(25,000)				
100	General Fund	0		3656	Recreation Transaction Fees	1003656	Recreation Transaction Fees	(36,500)	(36,500)				
100	General Fund	0		3662	Records Retention Fee-Building	1003662	Records Retention Fee	(75,000)	(75,000)				
100	General Fund	0		3663	Building Service Charges	1003663	Building Service Charges	(1,500)	(1,500)				
100	General Fund	0		3667	Building State Mandated Standard Fee	1003667	Building State Mandated Std Fe	(15,000)	(15,000)				
100	General Fund	0		3672	Public Works Cost Recovery	1003672	Public Works Cost Recovery	(20,000)	(20,000)				
100	General Fund	0		3681	PJ Overhead Charge-Planning	1003681	PJ Overhead Charges-Planning	(368,000)	(368,000)				
100	General Fund	0		3682	PJ Labor Reimbursement-Planning	1003682	PJ Labor Reimb - Planning	(200,000)	(200,000)				
100	General Fund	0		3683	PJ Vendor Reimbursement-Planning	1003683	PJ Vendor Reimb - Planning	(20,000)	(20,000)				
100	General Fund	0		3685	Housing & Neighborhood Services	1003685	Housing & Neighborhood Svcs	(12,000)	(12,000)				
100	General Fund	0		3686	Planning Plan Check Fee	1003686	Planning Plan Check Fee	(12,000)	(12,000)				
100	General Fund	0		3692	Fire Automation Fee	1003692	Fire Automation Fee	(22,000)	(22,000)				
100	General Fund	0		3717	Encroachment Permit Fees	1003717	Encroachment Permit Fee	(15,000)	(15,000)				
100	General Fund	0		3750	Donations	1003750	Donations	(5,000)	(5,000)				
100	General Fund	0		3772	Police Abandoned Properties	1003772	Police Abandoned Properties	(1,000)	(1,000)				
100	General Fund	0		3799	Miscellaneous Other Revenue	1003799	Misc Other Revenue	(20,000)	(20,000)				
100	General Fund	0		3806	Op Trfs in from Solid Waste Service	1003806	Op Tfr in from Solid Waste	(286,244)	(286,244)				
100	General Fund	0		3812	Op Trfs in from Water Fund	1003812	Op Trfs in from Water M&O	(3,162,936)	(3,162,936)				
100	General Fund	0		3815	Op Trfs in from Sewer Fund	1003815	Op Trfs in from Sewer M&O	(2,006,252)	(2,006,252)				
100	General Fund	0		3819	Op Trfs in from Other	1003819	Other Operating Transfe	(900,000)	(900,000)				
100	General Fund	0		3917	Op Trfs Out To the Equipment Fund	1003917	Op Tfr to the Equipment Fund	300,000			300,000		
100	General Fund	0		3922	Op Trfs Out To the General Government Fund	1003922	Op Tfr to General Gov't Fund	2,650,000			2,650,000		
102	Measure I TOT Fund	100	City Council	4202	Community Promotions-CC Alloca	1021004202	CC Com Promotions - Allocated	510,000					510,000
102	Measure I TOT Fund	161	Recreation Administration	4111	Permanent Salaries	1021614111	Rec Admin-Permanent Salaries	51,524					51,524
102	Measure I TOT Fund	161	Recreation Administration	4131	PERS	1021614131	Rec Admin-PERS	19,416					19,416
102	Measure I TOT Fund	161	Recreation Administration	4132	Group Insurance	1021614132	Rec Admin-Group Insurance	11,244					11,244
102	Measure I TOT Fund	161	Recreation Administration	4133	Medicare	1021614133	Rec Admin-Medicare	754					754
102	Measure I TOT Fund	161	Recreation Administration	4135	Worker's Compensation	1021614135	Rec Admin-Worker's Comp	286					286
102	Measure I TOT Fund	161	Recreation Administration	4138	Deferred Comp-Employer	1021614138	Rec Admin-Deferred Comp-Emplyr	468					468
102	Measure I TOT Fund	161	Recreation Administration	4161	Retiree Medical Reserve	1021614161	Rec Admin-Retiree Medical Res	2,592					2,592
102	Measure I TOT Fund	167	Special Events	4111	Permanent Salaries	1021674111	Spc Events-Permanent Salaries	30,934					30,934
102	Measure I TOT Fund	167	Special Events	4131	PERS	1021674131	Spc Events-PERS	11,652					11,652

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

						Totals:		-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
102	Measure I TOT Fund	167	Special Events	4132	Group Insurance	1021674132	Spc Events-Group Insurances	7,872					7,872
102	Measure I TOT Fund	167	Special Events	4133	Medicare	1021674133	Spc Events-Medicare	454					454
102	Measure I TOT Fund	167	Special Events	4135	Worker's Compensation	1021674135	Spc Events-Worker's Comp	312					312
102	Measure I TOT Fund	167	Special Events	4138	Deferred Comp-Employer	1021674138	Spc Events-Def Comp	312					312
102	Measure I TOT Fund	167	Special Events	4161	Retiree Medical Reserve	1021674161	Spc Event-Retiree Medical Res	1,548					1,548
102	Measure I TOT Fund	167	Special Events	4237	Contractual Services	1021674237	Spc Events-Contractual	20,000					20,000
102	Measure I TOT Fund	169	Performing Arts	4237	Contractual Services	1021694237	Rainbow Theater -Contractual	46,400					46,400
102	Measure I TOT Fund	427	Facilities Maintenance	4111	Permanent Salaries	1024274111	Facilities Permanent	39,208					39,208
102	Measure I TOT Fund	427	Facilities Maintenance	4131	PERS	1024274131	Facilities PERS	14,874					14,874
102	Measure I TOT Fund	427	Facilities Maintenance	4132	Group Insurance	1024274132	Facilities Group Insurance	9,552					9,552
102	Measure I TOT Fund	427	Facilities Maintenance	4133	Medicare	1024274133	Facilities Employer-Medicare	570					570
102	Measure I TOT Fund	427	Facilities Maintenance	4135	Worker's Compensation	1024274135	Facilities Worker's Compenstn	754					754
102	Measure I TOT Fund	427	Facilities Maintenance	4161	Retiree Medical Reserve	1024274161	Facilities Retiree Medical Rsv	1,896					1,896
102	Measure I TOT Fund	910	Non-Departmental	4423	Utilities-Water	1029104423	NonDep Utilities-Water	20,000					20,000
102	Measure I TOT Fund	0		2939	ASSIGNED	1022939	Fund Balance-Dsngtd for other	133,378		133,378			
102	Measure I TOT Fund	0		3152	Embassy Suites	1023152	Embassy Suites	(334,000)	(334,000)				
102	Measure I TOT Fund	0		3153	Crowne Plaza	1023153	Crowne Plaza	(363,000)	(363,000)				
102	Measure I TOT Fund	0		3154	Sheraton	1023154	Sheraton	(227,000)	(227,000)				
102	Measure I TOT Fund	0		3155	Best Western Brookside	1023155	Best Western Brookside	(72,000)	(72,000)				
102	Measure I TOT Fund	0		3156	Larkspur Landing	1023156	Candlewood	(132,000)	(132,000)				
102	Measure I TOT Fund	0		3157	Park Inn	1023157	Comfort Inn	(22,000)	(22,000)				
102	Measure I TOT Fund	0		3160	Executive Inn	1023160	Days Inn	(34,000)	(34,000)				
102	Measure I TOT Fund	0		3161	Days Inn	1023161	Inns of America	(64,000)	(64,000)				
102	Measure I TOT Fund	0		3162	Extended Stay of America	1023162	Extended Stay of America	(79,000)	(79,000)				
102	Measure I TOT Fund	0		3163	Hampton Inn-Milpitas	1023163	Hampton Inn - Milpitas	(100,000)	(100,000)				
102	Measure I TOT Fund	0		3164	Hilton Garden Inn	1023164	Hilton Garden Inn	(199,000)	(199,000)				
102	Measure I TOT Fund	0		3165	Homestead Village	1023165	Homestead Village	(100,000)	(100,000)				
102	Measure I TOT Fund	0		3166	Marriott Courtyard	1023166	Marriott Courtyard	(176,000)	(176,000)				
102	Measure I TOT Fund	0		3167	Milpitas Travelodge	1023167	Milpitas Travelodge	(10,000)	(10,000)				
102	Measure I TOT Fund	0		3168	Sonesta Silicon Valley	1023168	Ooh La Lodge	(168,000)	(168,000)				
102	Measure I TOT Fund	0		3169	Residence Inn by Marriott	1023169	Residence Inn by Marriott	(118,000)	(118,000)				
102	Measure I TOT Fund	0		3170	Best Value Inn	1023170	Super 8	(37,000)	(37,000)				
102	Measure I TOT Fund	0		3171	Townplace	1023171	Towneplace	(117,000)	(117,000)				
102	Measure I TOT Fund	0		3172	Stay Bridge Suites	1023172	Hawthorn Suites	(111,000)	(111,000)				
102	Measure I TOT Fund	0		3174	Holiday Inn	1023174	Holiday Inn	(20,000)	(20,000)				
102	Measure I TOT Fund	0		3434	Pooled Interest Allocation	1023434	Pooled Interest Allocation	(53,000)	(53,000)				
102	Measure I TOT Fund	0		3909	Op Trfs Out To the Street Improvement Fund	1023909	Op Trfs out to Street Imp Fund	1,600,000			1,600,000		
103	1452 S. Main	910	Non-Departmental	4237	Contractual Services	1039104237	Non-Dept Contractual Serv	20,000					20,000
103	1452 S. Main	942	1452 S. Main	4237	Contractual Services	1039424237	1452 S Main St Contract Svcs	20,000					20,000
103	1452 S. Main	942	1452 S. Main	4423	Utilities-Water	1039424423	1452 S Main St Utilities - Wat	4,000					4,000

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
103	1452 S. Main		0	2940	UNASSIGNED, UNRESTRICTED	1032940	Fund Balance Unreserved Undes	206,000		206,000				
103	1452 S. Main		0	3603	Rents, Leases and Concessions-Gen Gov't	1033603	Rent,Lease & Concession-GG	(250,000)	(250,000)					
105	Abandon Vehicle Abatement	722	Traffic	4111	Permanent Salaries	1057224111	PD Traffic Permanent	12,500					12,500	
105	Abandon Vehicle Abatement	722	Traffic	4113	Overtime	1057224113	PD Traffic Overtime	10,000					10,000	
105	Abandon Vehicle Abatement		0	2940	UNASSIGNED, UNRESTRICTED	1052940	Unassigned, Unrestricted	25,000		25,000				
105	Abandon Vehicle Abatement		0	3577	County Contributions-Police	1053577	County Contributions-Police	(47,500)	(47,500)					
150	Redevelopment Administration	111	City Manager	4111	Permanent Salaries	1501114111	City Mgr Permanent	4,010					4,010	
150	Redevelopment Administration	111	City Manager	4121	Allowances	1501114121	City Mgr Allowances	72					72	
150	Redevelopment Administration	111	City Manager	4131	PERS	1501114131	City Mgr PERS	1,500					1,500	
150	Redevelopment Administration	111	City Manager	4132	Group Insurance	1501114132	City Mgr Group Insurance	456					456	
150	Redevelopment Administration	111	City Manager	4133	Medicare	1501114133	City Mgr Medicare-Employer	54					54	
150	Redevelopment Administration	111	City Manager	4135	Worker's Compensation	1501114135	City Mgr Worker's Compensation	16					16	
150	Redevelopment Administration	111	City Manager	4138	Deferred Comp-Employer	1501114138	City Mgr Def Comp-Employer	24					24	
150	Redevelopment Administration	111	City Manager	4161	Retiree Medical Reserve	1501114161	City Mgr Retiree Medical Rsv	192					192	
150	Redevelopment Administration	114	City Clerk	4111	Permanent Salaries	1501144111	City Clerk Permanent	812					812	
150	Redevelopment Administration	114	City Clerk	4131	PERS	1501144131	City Clerk PERS	310					310	
150	Redevelopment Administration	114	City Clerk	4132	Group Insurance	1501144132	City Clerk Group Insurance	108					108	
150	Redevelopment Administration	114	City Clerk	4133	Medicare	1501144133	City Clerk Medicare-Employer	12					12	
150	Redevelopment Administration	114	City Clerk	4161	Retiree Medical Reserve	1501144161	City Clerk Retiree Med Rsv	36					36	
150	Redevelopment Administration	115	Human Resources	4111	Permanent Salaries	1501154111	HR Permanent	2,130					2,130	
150	Redevelopment Administration	115	Human Resources	4131	PERS	1501154131	HR PERS	804					804	
150	Redevelopment Administration	115	Human Resources	4132	Group Insurance	1501154132	HR Group Insurance	228					228	
150	Redevelopment Administration	115	Human Resources	4133	Medicare	1501154133	HR Medicare-Employer	28					28	
150	Redevelopment Administration	115	Human Resources	4135	Worker's Compensation	1501154135	HR Worker's Compensation	12					12	
150	Redevelopment Administration	115	Human Resources	4138	Deferred Comp-Employer	1501154138	HR Deferred Comp-Employer	12					12	
150	Redevelopment Administration	115	Human Resources	4161	Retiree Medical Reserve	1501154161	HR Retiree Medical Reserve	108					108	
150	Redevelopment Administration	120	City Attorney	4111	Permanent Salaries	1501204111	CAO Permanent	552					552	
150	Redevelopment Administration	120	City Attorney	4131	PERS	1501204131	CAO PERS	204					204	
150	Redevelopment Administration	120	City Attorney	4132	Group Insurance	1501204132	CAO Group Insurance	108					108	
150	Redevelopment Administration	120	City Attorney	4133	Medicare	1501204133	CAO Medicare-Employer	12					12	
150	Redevelopment Administration	120	City Attorney	4161	Retiree Medical Reserve	1501204161	CAO Retiree Medical Reserve	24					24	
150	Redevelopment Administration	300	Finance Administration	4111	Permanent Salaries	1503004111	Fin Admin Permanent	15,752					15,752	
150	Redevelopment Administration	300	Finance Administration	4131	PERS	1503004131	Fin Admin PERS	5,928					5,928	
150	Redevelopment Administration	300	Finance Administration	4132	Group Insurance	1503004132	Fin Admin Group Insurance	2,232					2,232	
150	Redevelopment Administration	300	Finance Administration	4133	Medicare	1503004133	Fin Admin Medicare-Employer	234					234	
150	Redevelopment Administration	300	Finance Administration	4135	Worker's Compensation	1503004135	Fin Admin Worker's Compensatio	78					78	
150	Redevelopment Administration	300	Finance Administration	4138	Deferred Comp-Employer	1503004138	Fin Admin Def Comp-Employer	108					108	
150	Redevelopment Administration	300	Finance Administration	4161	Retiree Medical Reserve	1503004161	Fin Admin Retiree Med Rsv	792					792	
150	Redevelopment Administration	310	Finance Operations	4111	Permanent Salaries	1503104111	Accounting Permanent	7,412					7,412	
150	Redevelopment Administration	310	Finance Operations	4131	PERS	1503104131	Accounting PERS	2,798					2,798	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

Totals: - (214,286,263) (11,240,415) 59,556,432 18,728,143 147,242,103

Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
150	Redevelopment Administration	310	Finance Operations	4132	Group Insurance	1503104132	Accounting Group Insurance	1,692					1,692
150	Redevelopment Administration	310	Finance Operations	4133	Medicare	1503104133	Accounting Medicare-Employer	114					114
150	Redevelopment Administration	310	Finance Operations	4135	Worker's Compensation	1503104135	Accounting Worker's Compensatn	26					26
150	Redevelopment Administration	310	Finance Operations	4138	Deferred Comp-Employer	1503104138	Accounting Def Comp-Employer	72					72
150	Redevelopment Administration	310	Finance Operations	4161	Retiree Medical Reserve	1503104161	Accounting Retiree Med Rsv	348					348
150	Redevelopment Administration	910	Non-Departmental	4237	Contractual Services	1509104237	NonDp Contractual Services	1,800					1,800
150	Redevelopment Administration	910	Non-Departmental	4239	Audit Fees	1509104239	NonDp Audit Fees	4,500					4,500
150	Redevelopment Administration	910	Non-Departmental	4254	ABAG Settlements	1509104254	NonDp ABAG Settlements	500					500
150	Redevelopment Administration	910	Non-Departmental	4602	Liability	1509104602	NonDp Liability	500					500
150	Redevelopment Administration	0		2940	UNASSIGNED, UNRESTRICTED	1502940	Unassigned, Unrestricted	(56,710)		(56,710)			
211	HETCH-HETCHY Ground Lease	910	Non-Departmental	4242	Rents & Leases	2119104242	NonDp Rents & Leases	35,000					35,000
211	HETCH-HETCHY Ground Lease	0		2909	RESTRICTED	2112909	Fund Balance-Other Reserves	(34,000)		(34,000)			
211	HETCH-HETCHY Ground Lease	0		3434	Pooled Interest Allocation	2113434	Pooled Interest Allocation	(1,000)	(1,000)				
213	Public Art Fund-Nonrestricted	910	Non-Departmental	4221	Office Supplies	2139104221	NonDP Office Supplies	4,500					4,500
213	Public Art Fund-Nonrestricted	910	Non-Departmental	4237	Contractual Services	2139104237	NonDp Contractual Services	118,000					118,000
213	Public Art Fund-Nonrestricted	910	Non-Departmental	4241	Repair & Maintenance	2139104241	NonDp Repair & Maintenance	5,000					5,000
213	Public Art Fund-Nonrestricted	0		2939	ASSIGNED	2132939	Assigned	(124,500)		(124,500)			
213	Public Art Fund-Nonrestricted	0		3434	Pooled Interest Allocation	2133434	Pooled Interest Allocation	(3,000)	(3,000)				
214	Community Planning Fund	0		2909	RESTRICTED	2142909	Fund Balance-Other Reserve	258,000		258,000			
214	Community Planning Fund	0		3434	Pooled Interest Allocation	2143434	Pooled Interest	(8,000)	(8,000)				
214	Community Planning Fund	0		3617	Planning Fees	2143617	CPFF - Planning Fees	(250,000)	(250,000)				
221	Gas Tax Fund	0		2909	RESTRICTED	2212909	Retained Earnings, Unrsvd, Und	1,420,310		1,420,310			
221	Gas Tax Fund	0		3434	Pooled Interest Allocation	2213434	Pooled Interest Allocation	(23,000)	(23,000)				
221	Gas Tax Fund	0		3543	Sec 2103-Gas Tax	2213543	Sec 2103-Gas Tax	(663,867)	(663,867)				
221	Gas Tax Fund	0		3545	Sec 2105-Gas Tax	2213545	Sec 2105-Gas Tax	(434,156)	(434,156)				
221	Gas Tax Fund	0		3546	Sec 2106-Gas Tax	2213546	Sec 2106-Gas Tax	(275,866)	(275,866)				
221	Gas Tax Fund	0		3547	Sec 2107-Gas Tax	2213547	Sec 2107-Gas Tax	(538,659)	(538,659)				
221	Gas Tax Fund	0		3548	Sec 2107.5-Gas Tax	2213548	Sec 2107.5-Gas Tax	(7,500)	(7,500)				
221	Gas Tax Fund	0		3549	Sec 2032-RM&R	2213549	Sec 2032-RM&R	(1,252,262)	(1,252,262)				
221	Gas Tax Fund	0		3909	Op Trfs Out To the Street Improvement Fund	2213909	Op Trfs out to Street Impr Fun	1,775,000			1,775,000		
235	95-1 Light & Landscape Maint D	413	Land Development	4111	Permanent Salaries	2354134111	Land Dev Permanent	700					700
235	95-1 Light & Landscape Maint D	413	Land Development	4221	Office Supplies	2354134221	Land Dev Office Supplies	250					250
235	95-1 Light & Landscape Maint D	413	Land Development	4231	Advertising	2354134231	Land Dev Advertising	250					250
235	95-1 Light & Landscape Maint D	413	Land Development	4237	Contractual Services	2354134237	Land Dev Contractual Services	73,350					73,350
235	95-1 Light & Landscape Maint D	421	Street Maintenance	4111	Permanent Salaries	2354214111	Street Mt Permanent	30,180					30,180
235	95-1 Light & Landscape Maint D	421	Street Maintenance	4131	PERS	2354214131	Street Mt PERS	11,462					11,462
235	95-1 Light & Landscape Maint D	421	Street Maintenance	4132	Group Insurance	2354214132	Street Mt Group Insurance	6,744					6,744
235	95-1 Light & Landscape Maint D	421	Street Maintenance	4133	Medicare	2354214133	Street Mt Medicare	438					438
235	95-1 Light & Landscape Maint D	421	Street Maintenance	4135	Worker's Compensation	2354214135	Street Mt Worker's Compensatio	558					558
235	95-1 Light & Landscape Maint D	421	Street Maintenance	4161	Retiree Medical Reserve	2354214161	Street Mt. Retiree Medical Res	1,392					1,392

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4111	Permanent Salaries	2354254111	Trees & Ldscp Mt Permanent	108,494					108,494	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4131	PERS	2354254131	Trees & Ldscp Mt PERS	41,066					41,066	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4132	Group Insurance	2354254132	Trees & Ldscp Mt Group Ins	31,500					31,500	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4133	Medicare	2354254133	Trees & Ldscp Mt Medicare-Emp	1,580					1,580	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4135	Worker's Compensation	2354254135	Trees & Ldscp Mt Worker's Comp	2,094					2,094	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4161	Retiree Medical Reserve	2354254161	Trees & Ldscp Retiree Med Resv	5,247					5,247	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4224	Maintenance Supplies	2354254224	Trees & Ldscp Mt Maint Suppl	1,000					1,000	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4422	Utilities-Electric	2354254422	Trees & Ldscp Mt Electric	4,515					4,515	
235	95-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4423	Utilities-Water	2354254423	Trees & Ldscp Mt Water	56,000					56,000	
235	95-1 Light & Landscape Maint D	0	RESTRICTED	2909	RESTRICTED	2352909	Retained Earnings, Unrsvd, Und	(107,642)		(107,642)				
235	95-1 Light & Landscape Maint D	0		3434	Pooled Interest Allocation	2353434	Pooled Interest Allocation	(2,000)	(2,000)					
235	95-1 Light & Landscape Maint D	0		3720	Special Assessments	2353720	Special Assessments	(341,178)	(341,178)					
235	95-1 Light & Landscape Maint D	0		3922	Op Trfs Out To the General Government Fund	2353922	Op Trfs Out General Government	74,000			74,000			
236	98-1 Light & Landscape Maint D	413	Land Development	4111	Permanent Salaries	2364134111	Land Dev Permanent	700					700	
236	98-1 Light & Landscape Maint D	413	Land Development	4221	Office Supplies	2364134221	Land Dev Office Supplies	250					250	
236	98-1 Light & Landscape Maint D	413	Land Development	4231	Advertising	2364134231	Land Dev Advertising	250					250	
236	98-1 Light & Landscape Maint D	413	Land Development	4237	Contractual Services	2364134237	Land Dev Contractual Services	3,450					3,450	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4111	Permanent Salaries	2364254111	Trees & Ldscp Mt Permanent	21,723					21,723	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4131	PERS	2364254131	Trees & Ldscp Mt PERS	8,225					8,225	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4132	Group Insurance	2364254132	Trees & Ldscp Mt Group Ins	6,300					6,300	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4133	Medicare	2364254133	Trees & Ldscp Mt Medicare-Emp	332					332	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4135	Worker's Compensation	2364254135	Trees & Ldscp Mt Worker's Comp	406					406	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4161	Retiree Medical Reserve	2364254161	Trees & Ldscp Retiree Med Resv	1,029					1,029	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4224	Maintenance Supplies	2364254224	Trees & Ldscp Mt Maint Suppl	500					500	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4422	Utilities-Electric	2364254422	Trees & Ldscp Mt Electric	200					200	
236	98-1 Light & Landscape Maint D	425	Trees & Landscape Maintenance	4423	Utilities-Water	2364254423	Trees & Ldscp Mt Water	15,700					15,700	
236	98-1 Light & Landscape Maint D	0	RESTRICTED	2909	RESTRICTED	2362909	Retained Earnings, Unrsvd, Und	(38,065)		(38,065)				
236	98-1 Light & Landscape Maint D	0		3720	Special Assessments	2363720	Special Assessments	(42,000)	(42,000)					
236	98-1 Light & Landscape Maint D	0		3922	Op Trfs Out To the General Government Fund	2363922	Op Trfs Out General Govmnt	21,000			21,000			
237	2005 Community Facility Dist	421	Street Maintenance	4111	Permanent Salaries	2374214111	Street Mt. Permanent	400,679					400,679	
237	2005 Community Facility Dist	421	Street Maintenance	4131	PERS	2374214131	Street Mt. PERS	151,901					151,901	
237	2005 Community Facility Dist	421	Street Maintenance	4132	Group Insurance	2374214132	Street Mt. Group Insurance	89,904					89,904	
237	2005 Community Facility Dist	421	Street Maintenance	4133	Medicare	2374214133	Street Mt. Medicare	5,809					5,809	
237	2005 Community Facility Dist	421	Street Maintenance	4135	Worker's Compensation	2374214135	Street Mt. Worker's Compn	7,243					7,243	
237	2005 Community Facility Dist	421	Street Maintenance	4161	Retiree Medical Reserve	2374214161	Street Mt. Retiree Medical Res	18,085					18,085	
237	2005 Community Facility Dist	424	Public Works	4224	Maintenance Supplies	2374244224	Park Mt Maintenance Supplies	500					500	
237	2005 Community Facility Dist	424	Public Works	4237	Contractual Services	2374244237	Park Mt Contractual Services	185,000					185,000	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4111	Permanent Salaries	2374254111	Trees Ldscp Permanent	130,177					130,177	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4112	Temporary Salaries	2374254112	Trees Ldscp Temporary	60,000					60,000	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4131	PERS	2374254131	Trees & Ldscp PERS	49,258					49,258	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4132	Group Insurance	2374254132	Trees & Ldscp Group Insurance	37,800					37,800	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4133	Medicare	2374254133	Trees Ldsc Temporary	1,881					1,881	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4135	Worker's Compensation	2374254135	Trees & Ldscp Mt Worker's Comp	2,519					2,519	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4161	Retiree Medical Reserve	2374254161	Trees & Ldscp Retiree Medical	6,297					6,297	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4224	Maintenance Supplies	2374254224	Trees Ldsc Maintenance Supplie	500					500	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4422	Utilities-Electric	2374254422	Trees LdScp Utilities-Electric	500					500	
237	2005 Community Facility Dist	425	Trees & Landscape Maintenance	4423	Utilities-Water	2374254423	Trees Ldscp Utilities-Water	75,300					75,300	
237	2005 Community Facility Dist	910	Non-Departmental	4237	Contractual Services	2379104237	NonDp Contractual Services	8,000					8,000	
237	2005 Community Facility Dist	0		2909	RESTRICTED	2372909	Fund Balance - Other Reserves	(144,457)		(144,457)				
237	2005 Community Facility Dist	0		3434	Pooled Interest Allocation	2373434	Pooled Interest Allocation	(7,000)	(7,000)					
237	2005 Community Facility Dist	0		3720	Special Assessments	2373720	Special Assessment	(1,079,896)	(1,079,896)					
238	2008 Community Facility Dist	910	Non-Departmental	4237	Contractual Services	2389104237	NonDep Contractual Services	5,000					5,000	
238	2008 Community Facility Dist	0		2909	RESTRICTED	2382909	Fund Balance - Other Reserves	(5,000)		(5,000)				
238	2008 Community Facility Dist	0		3720	Special Assessments	2383720	Special Assessment	(900,000)	(900,000)					
238	2008 Community Facility Dist	0		3901	Op Trfs Out To the General Fund	2383901	Op Transfers Out to Gen Fund	900,000			900,000			
250	HCD Fund	310	Finance Operations	4111	Permanent Salaries	2503104111	Accounting Permanent	15,000					15,000	
250	HCD Fund	551	Neighborhood Services	4111	Permanent Salaries	2505514111	N Preserv Permanent	65,000					65,000	
250	HCD Fund	551	Neighborhood Services	4208	CDBG Grants	2505514208	N Preserv CDBG Grant	450,000					450,000	
250	HCD Fund	551	Neighborhood Services	4231	Advertising	2505514231	N Preserv Advertising	4,000					4,000	
250	HCD Fund	910	Non-Departmental	4239	Audit Fees	2509104239	NonDp Audit Fees	7,000					7,000	
250	HCD Fund	0		2909	RESTRICTED	2502909	Retained Earnings, Unrsvd, Und	(116,000)		(116,000)				
250	HCD Fund	0		3559	Federal Contributions-Planning	2503559	Federal Contribn-Planning	(425,000)	(425,000)					
251	HCD Loan	551	Neighborhood Services	4207	Housing Rehab Loans	2515514207	N Preserv Housing Rehab Loans	200,000					200,000	
251	HCD Loan	0		2909	RESTRICTED	2512909	Fund Balance-Other Reserves	(199,000)		(199,000)				
251	HCD Loan	0		3434	Pooled Interest Allocation	2513434	Pooled Interest Allocation	(1,000)	(1,000)					
261	Supplemental Law Enforcement S	0		2909	RESTRICTED	2612909	Fund Balance-Other Reserves	1,000		1,000				
261	Supplemental Law Enforcement S	0		3434	Pooled Interest Allocation	2613434	Pooled Interest Allocation	(1,000)	(1,000)					
262	State Asset Seizure	724	Investigations	4921	Machinery, Tools & Equipment	2627244921	PD Inv Machinery & Equip	30,000					30,000	
262	State Asset Seizure	0		2909	RESTRICTED	2622909	Retained Earnings, Unrsvd, Und	(30,000)		(30,000)				
263	Federal Asset Seizure	724	Investigations	4921	Machinery, Tools & Equipment	2637244921	PD Inv Machinery & Equip	30,000					30,000	
263	Federal Asset Seizure	0		2909	RESTRICTED	2632909	Retained Earnings, Unrsvd, Und	(30,000)		(30,000)				
268	State Grant Police	0		2909	RESTRICTED	2682909	Fund Balance-Other Reserves	1,000		1,000				
268	State Grant Police	0		3434	Pooled Interest Allocation	2683434	Pooled Interest Allocation	(1,000)	(1,000)					
280	Solid Waste Services	400	Maintenance Administration	4211	Equip Replacement Amortization	2804004211	Engineering-Eqmt Rplcmt Amort	106					106	
280	Solid Waste Services	413	Land Development	4111	Permanent Salaries	2804134111	Land Dev Permanent	104,420					104,420	
280	Solid Waste Services	413	Land Development	4112	Temporary Salaries	2804134112	Land Dev Temp	49,000					49,000	
280	Solid Waste Services	413	Land Development	4131	PERS	2804134131	Land Dev PERS	39,312					39,312	
280	Solid Waste Services	413	Land Development	4132	Group Insurance	2804134132	Land Dev Group Insurance	22,464					22,464	
280	Solid Waste Services	413	Land Development	4133	Medicare	2804134133	Land Dev Medicare	2,239					2,239	
280	Solid Waste Services	413	Land Development	4135	Worker's Compensation	2804134135	Land Dev Workers Comp	765					765	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
280	Solid Waste Services	413	Land Development	4138	Deferred Comp-Employer	2804134138	Land Dev Deferred Comp	888					888	
280	Solid Waste Services	413	Land Development	4139	PARS	2804134139	Land Dev PARS	735					735	
280	Solid Waste Services	413	Land Development	4161	Retiree Medical Reserve	2804134161	Land Dev Ret. Medical	5,208					5,208	
280	Solid Waste Services	413	Land Development	4201	Community Promotions	2804134201	Land Dev Comm Promotions	85,500					85,500	
280	Solid Waste Services	413	Land Development	4221	Office Supplies	2804134221	Land Dev Supplies	1,500					1,500	
280	Solid Waste Services	413	Land Development	4231	Advertising	2804134231	Land Dev Advertising	1,750					1,750	
280	Solid Waste Services	413	Land Development	4237	Contractual Services	2804134237	Land Dev Contractual Services	70,000					70,000	
280	Solid Waste Services	413	Land Development	4501	Memberships & Dues	2804134501	Land Dev Memberships	750					750	
280	Solid Waste Services	413	Land Development	4503	Training and Registration	2804134503	Land Dev Training	1,800					1,800	
280	Solid Waste Services	0		2909	RESTRICTED	2802909	Fund Balance-Other Reverses	(425,681)		(425,681)				
280	Solid Waste Services	0		3139	County-wide AB 939 Fee	2803139	County-wide AB 939 Fee	(210,000)	(210,000)					
280	Solid Waste Services	0		3434	Pooled Interest Allocation	2803434	Pooled Interest Allocation	(19,000)	(19,000)					
280	Solid Waste Services	0		3565	State Contri-Public Works	2803565	State Contr-Public Works	(18,000)	(18,000)					
280	Solid Waste Services	0		3901	Op Trfs Out To the General Fund	2803901	Operating Transfers to	286,244			286,244			
295	Housing Authority Fund	310	Finance Operations	4111	Permanent Salaries	2953104111	Accounting Permanent	50,792					50,792	
295	Housing Authority Fund	310	Finance Operations	4131	PERS	2953104131	Accounting PERS	19,130					19,130	
295	Housing Authority Fund	310	Finance Operations	4132	Group Insurance	2953104132	Accounting Group Insurance	11,244					11,244	
295	Housing Authority Fund	310	Finance Operations	4133	Medicare	2953104133	Accounting Medicare	740					740	
295	Housing Authority Fund	310	Finance Operations	4135	Worker's Compensation	2953104135	Accounting Worker's Compntn	258					258	
295	Housing Authority Fund	310	Finance Operations	4138	Deferred Comp-Employer	2953104138	Accounting Deferred Comp-Empr	456					456	
295	Housing Authority Fund	310	Finance Operations	4161	Retiree Medical Reserve	2953104161	Accounting Retiree Medical Rsv	2,544					2,544	
295	Housing Authority Fund	512	Planning	4111	Permanent Salaries	2955124111	Planning Permanent	146,166					146,166	
295	Housing Authority Fund	512	Planning	4131	PERS	2955124131	Planning PERS	49,358					49,358	
295	Housing Authority Fund	512	Planning	4132	Group Insurance	2955124132	Planning Group Insurance	20,232					20,232	
295	Housing Authority Fund	512	Planning	4133	Medicare	2955124133	Planning Medicare-Employer	2,130					2,130	
295	Housing Authority Fund	512	Planning	4135	Worker's Compensation	2955124135	Planning Worker's Comp	738					738	
295	Housing Authority Fund	512	Planning	4138	Deferred Comp-Employer	2955124138	Plng Worker's Compensation	816					816	
295	Housing Authority Fund	512	Planning	4161	Retiree Medical Reserve	2955124161	Planning RMR	7,308					7,308	
295	Housing Authority Fund	551	Neighborhood Services	4111	Permanent Salaries	2955514111	N Preserv Permanent	109,740					109,740	
295	Housing Authority Fund	551	Neighborhood Services	4131	PERS	2955514131	N Preserv PERS	65,800					65,800	
295	Housing Authority Fund	551	Neighborhood Services	4132	Group Insurance	2955514132	N Preserv Group Insurance	33,720					33,720	
295	Housing Authority Fund	551	Neighborhood Services	4133	Medicare	2955514133	N Preserv Medicare	2,556					2,556	
295	Housing Authority Fund	551	Neighborhood Services	4135	Worker's Compensation	2955514135	N Preserv Worker's Compntn	872					872	
295	Housing Authority Fund	551	Neighborhood Services	4138	Deferred Comp-Employer	2955514138	N Preserv Deferred Comp-Empr	1,356					1,356	
295	Housing Authority Fund	551	Neighborhood Services	4161	Retiree Medical Reserve	2955514161	N Preserv Retiree Medical Resv	8,736					8,736	
295	Housing Authority Fund	551	Neighborhood Services	4221	Office Supplies	2955514221	NPres Office Supplies	2,000					2,000	
295	Housing Authority Fund	551	Neighborhood Services	4231	Advertising	2955514231	N Preserv Advertising	2,000					2,000	
295	Housing Authority Fund	551	Neighborhood Services	4503	Training and Registration	2955514503	N Preserv Training	2,000					2,000	
295	Housing Authority Fund	910	Non-Departmental	4205	Miscellaneous Grants	2959104205	NonDp Miscellaneous Grants	100,000					100,000	
295	Housing Authority Fund	910	Non-Departmental	4237	Contractual Services	2959104237	NonDep Contractual Services	110,000					110,000	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
295	Housing Authority Fund	910	Non-Departmental	4602	Liability	2959104602	NonDp Liability Insurance	600					600	
295	Housing Authority Fund	941	1432 S. Main	4237	Contractual Services	2959414237	1432 S. Main St Contract Svcs	18,800					18,800	
295	Housing Authority Fund	941	1432 S. Main	4241	Repair & Maintenance	2959414241	1432 S. Main St Repair & Maint	20,000					20,000	
295	Housing Authority Fund	941	1432 S. Main	4423	Utilities-Water	2959414423	1432 S. Main St Utilities-Watr	5,000					5,000	
295	Housing Authority Fund	941	1432 S. Main	4426	Utilities - Solid Waste	2959414426	1432 S. Main St Utilities-SW	4,000					4,000	
295	Housing Authority Fund	0		2909	RESTRICTED	2952909	Restricted Fund Balance	(58,092)		(58,092)				
295	Housing Authority Fund	0		3433	Other Interest Income	2953433	Other Interest Income	(500,000)	(500,000)					
295	Housing Authority Fund	0		3434	Pooled Interest Allocation	2953434	Pooled Interest (allocated)	(91,000)	(91,000)					
295	Housing Authority Fund	0		3603	Rents, Leases and Concessions-Gen Gov't	2953603	Rents, Lease & Concession-GG	(150,000)	(150,000)					
310	Street Improvement Fund	0		2931	RESTRICTED, CIP	3102931	Fund Balance-Dsgntd for CIP	(1,055,000)		(1,055,000)				
310	Street Improvement Fund	0		3434	Pooled Interest Allocation	3103434	Pooled Interest Allocation	(95,000)	(95,000)					
310	Street Improvement Fund	0		3999	Op Trfs Out To the Subsidiary CIP Fund	3103999	Op Trfs Out to Parent/Child F	1,150,000			1,150,000			
311	Street CIP	0		2931	RESTRICTED, CIP	3112931	Fund Balance-Dsgntd for CIP	(50,000)		(50,000)				
312	Traffic Impact Fees	0		2931	RESTRICTED, CIP	3122931	Fund Balance-Dsgntd for CIP	14,000				14,000		
312	Traffic Impact Fees	0		3434	Pooled Interest Allocation	3123434	Pooled Interest Allocation	(14,000)	(14,000)					
314	Vehicle Registration Fee	0		2931	RESTRICTED, CIP	3142931	Restricted Fund Balance, CIP	(30,000)		(30,000)				
314	Vehicle Registration Fee	0		3575	County Cont-Public Works	3143575	County Cont-Public Works	(470,000)	(470,000)					
314	Vehicle Registration Fee	0		3999	Op Trfs Out To the Subsidiary CIP Fund	3143999	Op Trfs Out General Government	500,000			500,000			
317	Milpitas Business Pk Impact Fe	0		2931	RESTRICTED, CIP	3172931	Fund Balance-Dsgntd for CIP	8,000				8,000		
317	Milpitas Business Pk Impact Fe	0		3434	Pooled Interest Allocation	3173434	Pooled Investment - Interest	(8,000)	(8,000)					
320	Park Improvement Fund	0		2931	RESTRICTED, CIP	3202931	Fund Balance-Dsgntd for CIP	(1,662,500)		(1,662,500)				
320	Park Improvement Fund	0		3434	Pooled Interest Allocation	3203434	Pooled Interest Allocation	(100,000)	(100,000)					
320	Park Improvement Fund	0		3999	Op Trfs Out To the Subsidiary CIP Fund	3203999	Intrafund Trf-Parent/Child Fds	1,762,500			1,762,500			
321	Park Improvement CIP	0		2931	RESTRICTED, CIP	3212931	Unsrved,Designated for CIP	50,000				50,000		
322	Midtown Park Fund	0		2931	RESTRICTED, CIP	3222931	Fund Balance-Dsgntd for CIP	2,004,458				2,004,458		
322	Midtown Park Fund	0		3434	Pooled Interest Allocation	3223434	Pooled Interest Allocation	(29,000)	(29,000)					
322	Midtown Park Fund	0		3712	Park Development Fees	3223712	Park Development Fees	(1,200,000)	(1,200,000)					
322	Midtown Park Fund	0		3899	Op Trfs in from Subsidiary CIP Fund	3223899	Intrafund Trf-Parent/Child Fds	(1,375,000)	(1,375,000)					
322	Midtown Park Fund	0		3909	Op Trfs Out To the Street Improvement Fund	3223909	Op Tfrs out to Street Imp Fund	50,000			50,000			
322	Midtown Park Fund	0		3922	Op Trfs Out To the General Government Fund	3223922	Op Transfers out to Park Imp F	75,000			75,000			
322	Midtown Park Fund	0		3999	Op Trfs Out To the Subsidiary CIP Fund	3223999	Intrafund Trf-Parent/Child Fds	474,542			474,542			
330	General Government	0		2931	RESTRICTED, CIP	3302931	Fund Balance-Dsgntd for CIP	(4,420,000)		(4,420,000)				
330	General Government	0		3434	Pooled Interest Allocation	3303434	Pooled Interest Allocation	(278,000)	(278,000)					
330	General Government	0		3801	Op Trfs in from General Fund	3303801	Op Trfs in from General Fund	(2,650,000)	(2,650,000)					
330	General Government	0		3910	Op Trfs Out To the Park Improvement Fund	3303910	Op Txfer out to Park Improve.	2,285,000			2,285,000			
330	General Government	0		3999	Op Trfs Out To the Subsidiary CIP Fund	3303999	Intrafund Trf-Parent/Child Fds	5,063,000			5,063,000			
340	Storm Drain Development CIP	0		2931	RESTRICTED, CIP	3402931	Fund Balance-Dsgntd for CIP	438,000				438,000		
340	Storm Drain Development CIP	0		3434	Pooled Interest Allocation	3403434	Pooled Interest Allocation	(66,000)	(66,000)					
340	Storm Drain Development CIP	0		3711	Storm Drain Connection Fees	3403711	Pooled Investment	(500,000)	(500,000)					
340	Storm Drain Development CIP	0		3899	Op Trfs in from Subsidiary CIP Fund	3403899	Intrafund Trf In-Parent/Child	(217,000)	(217,000)					

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

						Totals:		-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
340	Storm Drain Development CIP		0	3999	Op Trfs Out To the Subsidiary CIP Fund	3403999	Intrafund Trf Out-Parent/Child	345,000			345,000		
350	Transit Area Impact Fee Fund	920	Debt Service	4711	Interest Expense	3509204711	Debt\$, Interest Expense	75,000					75,000
350	Transit Area Impact Fee Fund		0	2931	RESTRICTED, CIP	3502931	Fund Balance-Dsgntd for CIP	6,672,485				6,672,485	
350	Transit Area Impact Fee Fund		0	3434	Pooled Interest Allocation	3503434	Pooled Interest Allocation	(379,000)	(379,000)				
350	Transit Area Impact Fee Fund		0	3718	Impact Fees	3503718	Impact Fees	(25,000,000)	(25,000,000)				
350	Transit Area Impact Fee Fund		0	3812	Op Trfs in from Water Fund	3503812	Op Transfer In From Water Fund	(480,643)	(480,643)				
350	Transit Area Impact Fee Fund		0	3909	Op Trfs Out To the Street Improvement Fund	3503909	Op Tfrs out to Street Imp Fund	1,400,000			1,400,000		
350	Transit Area Impact Fee Fund		0	3910	Op Trfs Out To the Park Improvement Fund	3503910	Op Trfs out Park Improvement	6,425,000			6,425,000		
350	Transit Area Impact Fee Fund		0	3912	Op Trfs Out To the Water Fund	3503912	Op Trfrs out to Water Fund	2,330,000			2,330,000		
350	Transit Area Impact Fee Fund		0	3999	Op Trfs Out To the Subsidiary CIP Fund	3503999	Intrafund Trf Out Parent/Child	8,957,158			8,957,158		
400	Water M & O Fund	310	Finance Operations	4111	Permanent Salaries	4003104111	Accounting Permanent Salaries	456,650					456,650
400	Water M & O Fund	310	Finance Operations	4112	Temporary Salaries	4003104112	Accounting Temporary Salaries	17,000					17,000
400	Water M & O Fund	310	Finance Operations	4113	Overtime	4003104113	Accounting Overtime	3,000					3,000
400	Water M & O Fund	310	Finance Operations	4131	PERS	4003104131	Accounting PERS	172,508					172,508
400	Water M & O Fund	310	Finance Operations	4132	Group Insurance	4003104132	Accounting Group Insurance	124,140					124,140
400	Water M & O Fund	310	Finance Operations	4133	Medicare	4003104133	Accounting Medicare	6,680					6,680
400	Water M & O Fund	310	Finance Operations	4135	Worker's Compensation	4003104135	Accounting Worker's Compensati	4,458					4,458
400	Water M & O Fund	310	Finance Operations	4138	Deferred Comp-Employer	4003104138	Accounting Def Comp-Employer	3,180					3,180
400	Water M & O Fund	310	Finance Operations	4161	Retiree Medical Reserve	4003104161	Accounting Retiree Med Rsv	22,560					22,560
400	Water M & O Fund	310	Finance Operations	4211	Equip Replacement Amortization	4003104211	Accounting Equip Replc Amort	12,615					12,615
400	Water M & O Fund	310	Finance Operations	4221	Office Supplies	4003104221	Accounting Office Supplies	21,600					21,600
400	Water M & O Fund	310	Finance Operations	4223	Department Supplies	4003104223	Accounting Department Supplies	1,050					1,050
400	Water M & O Fund	310	Finance Operations	4237	Contractual Services	4003104237	Accounting Contractual Svcs	113,600					113,600
400	Water M & O Fund	310	Finance Operations	4932	Meters	4003104932	Accounting Meters	30,000					30,000
400	Water M & O Fund	400	Maintenance Administration	4111	Permanent Salaries	4004004111	PW Admin Permanent	361,113					361,113
400	Water M & O Fund	400	Maintenance Administration	4113	Overtime	4004004113	MtAd Overtime	2,500					2,500
400	Water M & O Fund	400	Maintenance Administration	4131	PERS	4004004131	PW Admin PERS	135,255					135,255
400	Water M & O Fund	400	Maintenance Administration	4132	Group Insurance	4004004132	PW Admin Group Insurance	65,160					65,160
400	Water M & O Fund	400	Maintenance Administration	4133	Medicare	4004004133	PW Admin Medicare-Employer	5,253					5,253
400	Water M & O Fund	400	Maintenance Administration	4135	Worker's Compensation	4004004135	PW Admin Worker's Comp	1,794					1,794
400	Water M & O Fund	400	Maintenance Administration	4138	Deferred Comp-Employer	4004004138	PW Admin Deferred Comp-Empr	2,616					2,616
400	Water M & O Fund	400	Maintenance Administration	4161	Retiree Medical Reserve	4004004161	PW Admin Retiree Medical Resve	17,964					17,964
400	Water M & O Fund	400	Maintenance Administration	4211	Equip Replacement Amortization	4004004211	PW Admin Equip Amortization	422					422
400	Water M & O Fund	400	Maintenance Administration	4223	Department Supplies	4004004223	Departmental Supplies	8,000					8,000
400	Water M & O Fund	400	Maintenance Administration	4237	Contractual Services	4004004237	Contractual Services	202,480					202,480
400	Water M & O Fund	400	Maintenance Administration	4501	Memberships & Dues	4004004501	Memberships & Dues	6,710					6,710
400	Water M & O Fund	400	Maintenance Administration	4503	Training and Registration	4004004503	Training and Registration	16,500					16,500
400	Water M & O Fund	422	Public Works	4111	Permanent Salaries	4004224111	Utility Eng Permanent Salaries	404,604					404,604
400	Water M & O Fund	422	Public Works	4112	Temporary Salaries	4004224112	Utility Eng Temp Salaries	25,500					25,500
400	Water M & O Fund	422	Public Works	4113	Overtime	4004224113	Utility Eng OT	3,200					3,200

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19							Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
400	Water M & O Fund	422	Public Works	4131	PERS	4004224131	Utility Eng PERS	152,384					152,384
400	Water M & O Fund	422	Public Works	4132	Group Insurance	4004224132	Utility Eng Group Insurance	89,928					89,928
400	Water M & O Fund	422	Public Works	4133	Medicare	4004224133	Utility Eng Medicare	5,892					5,892
400	Water M & O Fund	422	Public Works	4135	Worker's Compensation	4004224135	Utility Eng Workers Comp	2,030					2,030
400	Water M & O Fund	422	Public Works	4138	Deferred Comp-Employer	4004224138	Utility Eng Deferred Comp	1,992					1,992
400	Water M & O Fund	422	Public Works	4161	Retiree Medical Reserve	4004224161	Utility Eng Ret Med Reserve	20,190					20,190
400	Water M & O Fund	422	Public Works	4221	Office Supplies	4004224221	Utility Eng Office Supplies	3,000					3,000
400	Water M & O Fund	422	Public Works	4223	Department Supplies	4004224223	Utility Eng Depart. Supplies	400					400
400	Water M & O Fund	422	Public Works	4225	Health & Safety Supplies	4004224225	Utility Eng Health Safety Supp	750					750
400	Water M & O Fund	422	Public Works	4231	Advertising	4004224231	Utility Eng Advertising	500					500
400	Water M & O Fund	422	Public Works	4232	Blueprinting	4004224232	Utility Eng Blueprinting	400					400
400	Water M & O Fund	422	Public Works	4237	Contractual Services	4004224237	Utility Eng Contractual Svcs	278,800					278,800
400	Water M & O Fund	422	Public Works	4503	Training and Registration	4004224503	Utility Eng Training	16,350					16,350
400	Water M & O Fund	423	Utility Maintenance	4111	Permanent Salaries	4004234111	Utility Mt Permanent	909,228					909,228
400	Water M & O Fund	423	Utility Maintenance	4112	Temporary Salaries	4004234112	Utility Mt Temporary	30,000					30,000
400	Water M & O Fund	423	Utility Maintenance	4113	Overtime	4004234113	Utility Mt Overtime	100,000					100,000
400	Water M & O Fund	423	Utility Maintenance	4121	Allowances	4004234121	Utility Mt Allowances	60,000					60,000
400	Water M & O Fund	423	Utility Maintenance	4131	PERS	4004234131	Utility Mt PERS	338,684					338,684
400	Water M & O Fund	423	Utility Maintenance	4132	Group Insurance	4004234132	Utility Mt Group Insurance	214,224					214,224
400	Water M & O Fund	423	Utility Maintenance	4133	Medicare	4004234133	Utility Mt Medicare-Employer	12,951					12,951
400	Water M & O Fund	423	Utility Maintenance	4135	Worker's Compensation	4004234135	Utility Mt Worker's Comp	16,616					16,616
400	Water M & O Fund	423	Utility Maintenance	4161	Retiree Medical Reserve	4004234161	Utility Mt Retiree Med Resv	41,556					41,556
400	Water M & O Fund	423	Utility Maintenance	4211	Equip Replacement Amortization	4004234211	Utility Mt Equip Rplmt Amort	200,756					200,756
400	Water M & O Fund	423	Utility Maintenance	4221	Office Supplies	4004234221	Utility Mt Office Supplies	2,500					2,500
400	Water M & O Fund	423	Utility Maintenance	4223	Department Supplies	4004234223	Utility Mt Department Supplies	8,000					8,000
400	Water M & O Fund	423	Utility Maintenance	4224	Maintenance Supplies	4004234224	Utility Mt Maint Supplies	125,900					125,900
400	Water M & O Fund	423	Utility Maintenance	4225	Health & Safety Supplies	4004234225	Utility Mt Health & Safety Sup	19,325					19,325
400	Water M & O Fund	423	Utility Maintenance	4230	Services	4004234230	Utility Mt Services	2,000					2,000
400	Water M & O Fund	423	Utility Maintenance	4237	Contractual Services	4004234237	Utility Mt Contractual Service	161,000					161,000
400	Water M & O Fund	423	Utility Maintenance	4241	Repair & Maintenance	4004234241	Utility Mt Repair & Maint	85,000					85,000
400	Water M & O Fund	423	Utility Maintenance	4415	Pagers	4004234415	Utility Mt Pagers	3,600					3,600
400	Water M & O Fund	423	Utility Maintenance	4501	Memberships & Dues	4004234501	Utility Mt Memberships & Dues	2,500					2,500
400	Water M & O Fund	423	Utility Maintenance	4503	Training and Registration	4004234503	Utility Mt Training	32,800					32,800
400	Water M & O Fund	423	Utility Maintenance	4506	Meals for Meetings	4004234506	Utility Mt Meals for Meetings	500					500
400	Water M & O Fund	423	Utility Maintenance	4851	Vehicles	4004234851	Utility Mt Vehicle	400,000					400,000
400	Water M & O Fund	423	Utility Maintenance	4931	Hydrants	4004234931	Utility Mt Hydrants	80,000					80,000
400	Water M & O Fund	423	Utility Maintenance	4932	Meters	4004234932	Utility Mt Meters	50,000					50,000
400	Water M & O Fund	910	Non-Departmental	4124	Leave Cashout	4009104124	NonDp Leave Cashout	25,000					25,000
400	Water M & O Fund	910	Non-Departmental	4131	PERS	4009104131	NonDp PERS	3,750					3,750
400	Water M & O Fund	910	Non-Departmental	4132	Group Insurance	4009104132	NonDp Group Insurance	1,350					1,350

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19							Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization				
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure
400	Water M & O Fund	910	Non-Departmental	4136	Unemployment	4009104136	NonDp Unemployment	1,500					1,500
400	Water M & O Fund	910	Non-Departmental	4137	MOU Contractual Agreements	4009104137	NonDp Mou Contractual Agreemen	37,300					37,300
400	Water M & O Fund	910	Non-Departmental	4139	PARS	4009104139	NonDp PARS	550					550
400	Water M & O Fund	910	Non-Departmental	4161	Retiree Medical Reserve	4009104161	NonDp Retiree Medical Reserve	160,000					160,000
400	Water M & O Fund	910	Non-Departmental	4221	Office Supplies	4009104221	NonDp Office Supplies	750					750
400	Water M & O Fund	910	Non-Departmental	4237	Contractual Services	4009104237	NonDp Contractual Services	4,000					4,000
400	Water M & O Fund	910	Non-Departmental	4239	Audit Fees	4009104239	NonDp Audit Fees	25,000					25,000
400	Water M & O Fund	910	Non-Departmental	4253	ABAG Attorney's Fees	4009104253	NonDp ABAG Attorney's F	13,333					13,333
400	Water M & O Fund	910	Non-Departmental	4254	ABAG Settlements	4009104254	NonDp ABAG Settlements	20,000					20,000
400	Water M & O Fund	910	Non-Departmental	4421	Utilities-Gas	4009104421	NonDp Utilities-Gas	9,000					9,000
400	Water M & O Fund	910	Non-Departmental	4422	Utilities-Electric	4009104422	NonDp Utilities-Electri	600,000					600,000
400	Water M & O Fund	910	Non-Departmental	4423	Utilities-Water	4009104423	NonDp Utilities-Water	87,400					87,400
400	Water M & O Fund	910	Non-Departmental	4424	SFWD, Wholesale Water Purchase	4009104424	NonDp SFWD Wholesale Wa	11,800,000					11,800,000
400	Water M & O Fund	910	Non-Departmental	4425	SCVWD, Wholesale Water Purchase	4009104425	NonDp SCVWD Wholesale W	5,300,000					5,300,000
400	Water M & O Fund	910	Non-Departmental	4427	Recycled Water Purchase	4009104427	NonDp Recycled Water Purchase	1,000,000					1,000,000
400	Water M & O Fund	910	Non-Departmental	4503	Training and Registration	4009104503	NonDp Training	1,000					1,000
400	Water M & O Fund	910	Non-Departmental	4509	Tuition Reimbursement	4009104509	NonDp Tuition Reimburse	3,000					3,000
400	Water M & O Fund	910	Non-Departmental	4602	Liability	4009104602	NonDp Liability	41,000					41,000
400	Water M & O Fund	910	Non-Departmental	4610	Uncollectible Accounts	4009104610	NonDp Uncollectible Acc	35,000					35,000
400	Water M & O Fund	910	Non-Departmental	4611	Collection Fee	4009104611	NonDp Collection Fees	2,000					2,000
400	Water M & O Fund	920	Debt Service	4701	Retirement of Principal	4009204701	Retirement of Principal	790,000					790,000
400	Water M & O Fund	0		2940	UNASSIGNED, UNRESTRICTED	4002940	Fund Balance-Unreserved, Undes	(3,346,737)		(3,346,737)			
400	Water M & O Fund	0		3434	Pooled Interest Allocation	4003434	Pooled Interest Allocation	(225,000)	(225,000)				
400	Water M & O Fund	0		3585	Other Res Grant-Public Works	4003585	Other Res Grant-Public Works	(140,000)	(140,000)				
400	Water M & O Fund	0		3623	Metered Water Sales	4003623	Metered Water Sales	(24,900,000)	(24,900,000)				
400	Water M & O Fund	0		3626	Construction Water	4003626	Construction Water	(100,000)	(100,000)				
400	Water M & O Fund	0		3799	Miscellaneous Other Revenue	4003799	Misc Other Revenue	(130,000)	(130,000)				
400	Water M & O Fund	0		3901	Op Trfs Out To the General Fund	4003901	Op Transfers out to Gen	3,162,936			3,162,936		
402	Water Line Extension Fund	0		2931	RESTRICTED, CIP	4022931	Fund Balance-Des for CIP	657,900				657,900	
402	Water Line Extension Fund	0		3434	Pooled Interest Allocation	4023434	Pooled Interest Allocation	(46,000)	(46,000)				
402	Water Line Extension Fund	0		3715	Connection Fees	4023715	Connection Fees	(1,000,000)	(1,000,000)				
402	Water Line Extension Fund	0		3799	Miscellaneous Other Revenue	4023799	Miscellaneous Other Revenue	(9,000)	(9,000)				
402	Water Line Extension Fund	0		3999	Op Trfs Out To the Subsidiary CIP Fund	4023999	Intrafund Trf out-Parent/Child	397,100			397,100		
403	2016 Water Bonds	0		2931	RESTRICTED, CIP	4032931	Fund Balance-Dsgntd for CIP	6,300,000				6,300,000	
403	2016 Water Bonds	0		3970	Bond Proceeds	4033970	Bond Proceeds	(14,300,000)	(14,300,000)				
403	2016 Water Bonds	0		3999	Op Trfs Out To the Subsidiary CIP Fund	4033999	Intrafund Trf Out-Parent/Child	8,000,000			8,000,000		
405	Enterprise	0		2931	RESTRICTED, CIP	4052931	Fund Balance - Dsgntd for CIP	2,583,300				2,583,300	
405	Enterprise	0		3434	Pooled Interest Allocation	4053434	Pooled Interest Allocation	(35,000)	(35,000)				
405	Enterprise	0		3629	Capital Surcharge	4053629	Capital Surcharge	(5,400,000)	(5,400,000)				
405	Enterprise	0		3999	Op Trfs Out To the Subsidiary CIP Fund	4053999	Intrafund Tfr In-Parent/Child	2,851,700			2,851,700		

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
450	Sewer M & O Fund	310	Finance Operations	4111	Permanent Salaries	4503104111	Accounting Permanent Salaries	195,878					195,878	
450	Sewer M & O Fund	310	Finance Operations	4112	Temporary Salaries	4503104112	Accounting Temporary Salaries	17,000					17,000	
450	Sewer M & O Fund	310	Finance Operations	4113	Overtime	4503104113	Accounting Overtime	2,000					2,000	
450	Sewer M & O Fund	310	Finance Operations	4131	PERS	4503104131	Accounting PERS	73,914					73,914	
450	Sewer M & O Fund	310	Finance Operations	4132	Group Insurance	4503104132	Accounting Group Insurance	54,528					54,528	
450	Sewer M & O Fund	310	Finance Operations	4133	Medicare	4503104133	Accounting Medicare	2,870					2,870	
450	Sewer M & O Fund	310	Finance Operations	4135	Worker's Compensation	4503104135	Accounting Worker's Compentn	1,542					1,542	
450	Sewer M & O Fund	310	Finance Operations	4138	Deferred Comp-Employer	4503104138	Accounting Deferred Comp-EmPLY	1,728					1,728	
450	Sewer M & O Fund	310	Finance Operations	4161	Retiree Medical Reserve	4503104161	Accounting Retiree Medical Rsv	9,696					9,696	
450	Sewer M & O Fund	310	Finance Operations	4211	Equip Replacement Amortization	4503104211	Accounting Equip Replc Amort	3,154					3,154	
450	Sewer M & O Fund	310	Finance Operations	4221	Office Supplies	4503104221	Accounting Office Supplies	21,600					21,600	
450	Sewer M & O Fund	310	Finance Operations	4223	Department Supplies	4503104223	Accounting Department Supplies	1,050					1,050	
450	Sewer M & O Fund	310	Finance Operations	4237	Contractual Services	4503104237	Accounting Contractual Svcs	108,200					108,200	
450	Sewer M & O Fund	400	Maintenance Administration	4111	Permanent Salaries	4504004111	PW Admin Permanent	415,885					415,885	
450	Sewer M & O Fund	400	Maintenance Administration	4113	Overtime	4504004113	MtAd Overtime	2,500					2,500	
450	Sewer M & O Fund	400	Maintenance Administration	4131	PERS	4504004131	PW Admin PERS	155,863					155,863	
450	Sewer M & O Fund	400	Maintenance Administration	4132	Group Insurance	4504004132	PW Admin Group Insurance	70,800					70,800	
450	Sewer M & O Fund	400	Maintenance Administration	4133	Medicare	4504004133	PW Admin Medicare-Employer	6,031					6,031	
450	Sewer M & O Fund	400	Maintenance Administration	4135	Worker's Compensation	4504004135	PW Admin Worker's Comp	2,070					2,070	
450	Sewer M & O Fund	400	Maintenance Administration	4138	Deferred Comp-Employer	4504004138	PW Admin Deferred Comp-Empr	2,844					2,844	
450	Sewer M & O Fund	400	Maintenance Administration	4161	Retiree Medical Reserve	4504004161	PW Admin Retiree Medical Resve	20,700					20,700	
450	Sewer M & O Fund	400	Maintenance Administration	4211	Equip Replacement Amortization	4504004211	PW Admin Equip Amortization	358					358	
450	Sewer M & O Fund	400	Maintenance Administration	4237	Contractual Services	4504004237	Contractual Services	20,480					20,480	
450	Sewer M & O Fund	400	Maintenance Administration	4501	Memberships & Dues	4504004501	Memberships & Dues	5,410					5,410	
450	Sewer M & O Fund	400	Maintenance Administration	4503	Training and Registration	4504004503	MtAd Training and Registration	9,000					9,000	
450	Sewer M & O Fund	422	Public Works	4111	Permanent Salaries	4504224111	Utility Eng Permanent Salaries	303,840					303,840	
450	Sewer M & O Fund	422	Public Works	4112	Temporary Salaries	4504224112	Utility Eng Temp Salaries	25,500					25,500	
450	Sewer M & O Fund	422	Public Works	4113	Overtime	4504224113	Utility Eng OT	3,000					3,000	
450	Sewer M & O Fund	422	Public Works	4131	PERS	4504224131	Utility Eng PERS	114,468					114,468	
450	Sewer M & O Fund	422	Public Works	4132	Group Insurance	4504224132	Utility Eng Group Insurance	67,404					67,404	
450	Sewer M & O Fund	422	Public Works	4133	Medicare	4504224133	Utility Eng Medicare	4,434					4,434	
450	Sewer M & O Fund	422	Public Works	4135	Worker's Compensation	4504224135	Utility Eng Workers Comp	1,513					1,513	
450	Sewer M & O Fund	422	Public Works	4138	Deferred Comp-Employer	4504224138	Utility Eng Deferred Comp	1,608					1,608	
450	Sewer M & O Fund	422	Public Works	4161	Retiree Medical Reserve	4504224161	Utility Eng Ret Med Reserve	15,141					15,141	
450	Sewer M & O Fund	422	Public Works	4201	Community Promotions	4504224201	Utility Eng Community Promo	15,000					15,000	
450	Sewer M & O Fund	422	Public Works	4221	Office Supplies	4504224221	Utility Eng Office Supplies	3,000					3,000	
450	Sewer M & O Fund	422	Public Works	4223	Department Supplies	4504224223	Utility Eng Depart. Supplies	400					400	
450	Sewer M & O Fund	422	Public Works	4225	Health & Safety Supplies	4504224225	Utility Eng Health Safety Supp	750					750	
450	Sewer M & O Fund	422	Public Works	4231	Advertising	4504224231	Utility Eng Advertising	500					500	
450	Sewer M & O Fund	422	Public Works	4232	Blueprinting	4504224232	Utility Eng Blueprinting	400					400	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
450	Sewer M & O Fund	422	Public Works	4237	Contractual Services	4504224237	Utility Eng Contractual Svcs	220,600					220,600	
450	Sewer M & O Fund	422	Public Works	4503	Training and Registration	4504224503	Utility Eng Training	9,450					9,450	
450	Sewer M & O Fund	423	Utility Maintenance	4111	Permanent Salaries	4504234111	Utility Mt Permanent	958,344					958,344	
450	Sewer M & O Fund	423	Utility Maintenance	4112	Temporary Salaries	4504234112	Utility Mt Temporary	30,000					30,000	
450	Sewer M & O Fund	423	Utility Maintenance	4113	Overtime	4504234113	Utility Mt Overtime	70,000					70,000	
450	Sewer M & O Fund	423	Utility Maintenance	4121	Allowances	4504234121	Utility Mt Allowances	25,000					25,000	
450	Sewer M & O Fund	423	Utility Maintenance	4131	PERS	4504234131	Utility Mt PERS	351,220					351,220	
450	Sewer M & O Fund	423	Utility Maintenance	4132	Group Insurance	4504234132	Utility Mt Group Insurance	235,296					235,296	
450	Sewer M & O Fund	423	Utility Maintenance	4133	Medicare	4504234133	Utility Mt Medicare-Employer	13,413					13,413	
450	Sewer M & O Fund	423	Utility Maintenance	4135	Worker's Compensation	4504234135	Utility Mt Worker's Comp	17,208					17,208	
450	Sewer M & O Fund	423	Utility Maintenance	4161	Retiree Medical Reserve	4504234161	Utility Mt Retiree Med Resv	42,957					42,957	
450	Sewer M & O Fund	423	Utility Maintenance	4211	Equip Replacement Amortization	4504234211	Utility Mt Equip Rplmt Amort	145,375					145,375	
450	Sewer M & O Fund	423	Utility Maintenance	4221	Office Supplies	4504234221	Utility Mt Office Supplies	1,200					1,200	
450	Sewer M & O Fund	423	Utility Maintenance	4223	Department Supplies	4504234223	Utility Mt Department Supplies	4,000					4,000	
450	Sewer M & O Fund	423	Utility Maintenance	4224	Maintenance Supplies	4504234224	Utility Mt Maintenance Supplie	62,275					62,275	
450	Sewer M & O Fund	423	Utility Maintenance	4225	Health & Safety Supplies	4504234225	Utility Mt Health & Safety Sup	16,925					16,925	
450	Sewer M & O Fund	423	Utility Maintenance	4230	Services	4504234230	Utility Mt Services	2,000					2,000	
450	Sewer M & O Fund	423	Utility Maintenance	4237	Contractual Services	4504234237	Utility Mt Contractual Service	56,500					56,500	
450	Sewer M & O Fund	423	Utility Maintenance	4241	Repair & Maintenance	4504234241	Utility Mt Repair & Maint	27,000					27,000	
450	Sewer M & O Fund	423	Utility Maintenance	4415	Pagers	4504234415	Utility Mt Pagers	3,000					3,000	
450	Sewer M & O Fund	423	Utility Maintenance	4501	Memberships & Dues	4504234501	Utility Mt Memberships & Dues	3,000					3,000	
450	Sewer M & O Fund	423	Utility Maintenance	4503	Training and Registration	4504234503	Utility Mt Training	9,500					9,500	
450	Sewer M & O Fund	423	Utility Maintenance	4506	Meals for Meetings	4504234506	Utility Mt Meals for Meetings	500					500	
450	Sewer M & O Fund	423	Utility Maintenance	4851	Vehicles	4504234851	Utility Mt Vehicle	45,000					45,000	
450	Sewer M & O Fund	910	Non-Departmental	4124	Leave Cashout	4509104124	NonDp Leave Cashout	25,000					25,000	
450	Sewer M & O Fund	910	Non-Departmental	4131	PERS	4509104131	NonDp PERS	3,750					3,750	
450	Sewer M & O Fund	910	Non-Departmental	4132	Group Insurance	4509104132	NonDp Group Insurance	1,350					1,350	
450	Sewer M & O Fund	910	Non-Departmental	4136	Unemployment	4509104136	NonDp Unemployment	1,500					1,500	
450	Sewer M & O Fund	910	Non-Departmental	4137	MOU Contractual Agreements	4509104137	NonDp MOU Contractual Agreemen	37,300					37,300	
450	Sewer M & O Fund	910	Non-Departmental	4139	PARS	4509104139	NonDp PARS	550					550	
450	Sewer M & O Fund	910	Non-Departmental	4161	Retiree Medical Reserve	4509104161	NonDp Retiree Medical Reserve	112,000					112,000	
450	Sewer M & O Fund	910	Non-Departmental	4221	Office Supplies	4509104221	NonDp Office Supplies	750					750	
450	Sewer M & O Fund	910	Non-Departmental	4237	Contractual Services	4509104237	NonDp Contractual Services	10,400					10,400	
450	Sewer M & O Fund	910	Non-Departmental	4239	Audit Fees	4509104239	NonDp Audit Fees	12,500					12,500	
450	Sewer M & O Fund	910	Non-Departmental	4253	ABAG Attorney's Fees	4509104253	NonDp ABAG Attorney's F	50,000					50,000	
450	Sewer M & O Fund	910	Non-Departmental	4254	ABAG Settlements	4509104254	NonDp ABAG Settlements	70,000					70,000	
450	Sewer M & O Fund	910	Non-Departmental	4421	Utilities-Gas	4509104421	NonDp Utilities-Gas	9,000					9,000	
450	Sewer M & O Fund	910	Non-Departmental	4422	Utilities-Electric	4509104422	NonDp Utilities-Electri	240,000					240,000	
450	Sewer M & O Fund	910	Non-Departmental	4423	Utilities-Water	4509104423	NonDp Utilities-Water	19,400					19,400	
450	Sewer M & O Fund	910	Non-Departmental	4429	Treatment Plant, M&O	4509104429	Treatment Plant, M&O	6,200,000					6,200,000	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
450	Sewer M & O Fund	910	Non-Departmental	4503	Training and Registration	4509104503	NonDp Training	1,000					1,000	
450	Sewer M & O Fund	910	Non-Departmental	4509	Tuition Reimbursement	4509104509	NonDp Tuition Reimburse	3,000					3,000	
450	Sewer M & O Fund	910	Non-Departmental	4602	Liability	4509104602	NonDp Liability	124,000					124,000	
450	Sewer M & O Fund	910	Non-Departmental	4610	Uncollectible Accounts	4509104610	NonDp Uncollectible Acc	35,000					35,000	
450	Sewer M & O Fund	910	Non-Departmental	4611	Collection Fee	4509104611	NonDp Collection Fees	2,000					2,000	
450	Sewer M & O Fund	920	Debt Service	4701	Retirement of Principal	4509204701	NonDp Retirement of Principal	480,000					480,000	
450	Sewer M & O Fund	920	Debt Service	4711	Interest Expense	4509204711	NonDp Interest Expense	192,300					192,300	
450	Sewer M & O Fund	0		2940	UNASSIGNED, UNRESTRICTED	4502940	Fund Balance-Unreserved, Undes	2,971,803		2,971,803				
450	Sewer M & O Fund	0		3434	Pooled Interest Allocation	4503434	Pooled Interest Allocation	(265,000)	(265,000)					
450	Sewer M & O Fund	0		3628	Sewer Service Charges	4503628	Sewer Service Charges	(16,800,000)	(16,800,000)					
450	Sewer M & O Fund	0		3799	Miscellaneous Other Revenue	4503799	Misc Other Revenue	(64,000)	(64,000)					
450	Sewer M & O Fund	0		3899	Op Trfs in from Subsidiary CIP Fund	4503899	Intrafund Trf In-Parent/Child	(1,706,677)	(1,706,677)					
450	Sewer M & O Fund	0		3901	Op Trfs Out To the General Fund	4503901	Op Transfers out to Gen	2,006,252			2,006,252			
450	Sewer M & O Fund	0		3909	Op Trfs Out To the Street Improvement Fund	4503909	Op Tfr Out to Street Imp Fund	100,000			100,000			
450	Sewer M & O Fund	0		3923	Op Trfs Out To the Storm Drain Fund	4503923	Op Trfs Out Storm Drain Fund	15,000			15,000			
450	Sewer M & O Fund	0		3999	Op Trfs Out To the Subsidiary CIP Fund	4503999	Intrafund Trf-Parent./Child Fd	2,000,000			2,000,000			
452	Treatment Plant Construction F	0		2931	RESTRICTED, CIP	4522931	Fund Balance-Dsgntd for CIP	(911,000)		(911,000)				
452	Treatment Plant Construction F	0		3434	Pooled Interest Allocation	4523434	Pooled Interest Allocation	(89,000)	(89,000)					
452	Treatment Plant Construction F	0		3715	Connection Fees	4523715	Connection Fees	(1,000,000)	(1,000,000)					
452	Treatment Plant Construction F	0		3999	Op Trfs Out To the Subsidiary CIP Fund	4523999	Other Appn Transfers Out	2,000,000			2,000,000			
455	Sewer Infrastructure Replaceme	0		2931	RESTRICTED, CIP	4552931	Fund Balance - Des for CIP	(372,000)		(372,000)				
455	Sewer Infrastructure Replaceme	0		3434	Pooled Interest Allocation	4553434	Pooled Interest Allocation	(28,000)	(28,000)					
455	Sewer Infrastructure Replaceme	0		3999	Op Trfs Out To the Subsidiary CIP Fund	4553999	Intrafund Trf-Parent/Child Fds	400,000			400,000			
500	Equipment Management Fund	426	Fleet Maintenance	4111	Permanent Salaries	5004264111	Fleet Mt Permanent	513,172					513,172	
500	Equipment Management Fund	426	Fleet Maintenance	4113	Overtime	5004264113	Fleet Mt Overtime	7,500					7,500	
500	Equipment Management Fund	426	Fleet Maintenance	4131	PERS	5004264131	Fleet Mt PERS	193,324					193,324	
500	Equipment Management Fund	426	Fleet Maintenance	4132	Group Insurance	5004264132	Fleet Mt Group Insurance	112,380					112,380	
500	Equipment Management Fund	426	Fleet Maintenance	4133	Medicare	5004264133	Fleet Mt Medicare-Employer	7,392					7,392	
500	Equipment Management Fund	426	Fleet Maintenance	4135	Worker's Compensation	5004264135	Fleet Mt Worker's Comp	9,608					9,608	
500	Equipment Management Fund	426	Fleet Maintenance	4161	Retiree Medical Reserve	5004264161	Fleet Mt Retiree Medical Resv	23,988					23,988	
500	Equipment Management Fund	426	Fleet Maintenance	4211	Equip Replacement Amortization	5004264211	Fleet Mt Equipment Rplmt Amort	78,606					78,606	
500	Equipment Management Fund	426	Fleet Maintenance	4221	Office Supplies	5004264221	Fleet Mt Office Supplies	1,500					1,500	
500	Equipment Management Fund	426	Fleet Maintenance	4223	Department Supplies	5004264223	Fleet Mt Department Supplies	596,200					596,200	
500	Equipment Management Fund	426	Fleet Maintenance	4225	Health & Safety Supplies	5004264225	Fleet Mt Health & Safety Supp	6,900					6,900	
500	Equipment Management Fund	426	Fleet Maintenance	4237	Contractual Services	5004264237	Fleet Mt Contractual Services	28,500					28,500	
500	Equipment Management Fund	426	Fleet Maintenance	4241	Repair & Maintenance	5004264241	Fleet Mt Repair & Maint	225,100					225,100	
500	Equipment Management Fund	426	Fleet Maintenance	4242	Rents & Leases	5004264242	Fleet Mt Rents & Leases	2,000					2,000	
500	Equipment Management Fund	426	Fleet Maintenance	4415	Pagers	5004264415	Fleet Mt Pagers	1,440					1,440	
500	Equipment Management Fund	426	Fleet Maintenance	4501	Memberships & Dues	5004264501	Fleet Mt Memberships & Due	2,200					2,200	
500	Equipment Management Fund	426	Fleet Maintenance	4503	Training and Registration	5004264503	Fleet Mt Training	11,000					11,000	

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

General Ledger for Budget 2018-19

General Ledger for Budget 2018-19								Totals:	-	(214,286,263)	(11,240,415)	59,556,432	18,728,143	147,242,103
Fund		Department ("Org")		Object		Object Identification		Data Value	Categorization					
No.	Title	No.	Title	No.	Title	No.	Description	Budget 2018-19	Revenue	Fund Balance	Transfers	CIP	Expenditure	
500	Equipment Management Fund	426	Fleet Maintenance	4506	Meals for Meetings	5004264506	Fleet Mt Meals for Meetings	500					500	
500	Equipment Management Fund	910	Non-Departmental	4602	Liability	5009104602	NonDp Liability	59,000					59,000	
500	Equipment Management Fund	930	Equipment to be Depreciated	4851	Vehicles	5009304851	EqDep Vehicles	992,853					992,853	
500	Equipment Management Fund	0		2940	UNASSIGNED, UNRESTRICTED	5002940	Fund Balance-Unreserved, Undes	77,389		77,389				
500	Equipment Management Fund	0		3434	Pooled Interest Allocation	5003434	Pooled Interest Allocation	(111,000)	(111,000)					
500	Equipment Management Fund	0		3671	Public Works Service Charges	5003671	Public Works Service Charges	(2,839,552)	(2,839,552)					
505	Information Technology Rplcmt	112	Information Services	4242	Rents & Leases	5051124242	IS Rent and Leases	98,000					98,000	
505	Information Technology Rplcmt	112	Information Services	4922	Computer Hardware	5051124922	IS Computer Hardware	173,250					173,250	
505	Information Technology Rplcmt	0		2940	UNASSIGNED, UNRESTRICTED	5052940	Unassigned	28,750		28,750				
505	Information Technology Rplcmt	0		3801	Op Trfs in from General Fund	5053801	Op Trfs in General Fund	(300,000)	(300,000)					
506	Permit Automation Fund	112	Information Services	4111	Permanent Salaries	5061124111	IS Permanent	102,976					102,976	
506	Permit Automation Fund	112	Information Services	4131	PERS	5061124131	IS PERS	38,796					38,796	
506	Permit Automation Fund	112	Information Services	4132	Group Insurance	5061124132	IS Group Insurance	16,848					16,848	
506	Permit Automation Fund	112	Information Services	4133	Medicare	5061124133	IS Medicare-Employer's Contrib	1,508					1,508	
506	Permit Automation Fund	112	Information Services	4135	Worker's Compensation	5061124135	IS Worker's Compensation	522					522	
506	Permit Automation Fund	112	Information Services	4138	Deferred Comp-Employer	5061124138	IS Deferred Comp-Employer Cont	684					684	
506	Permit Automation Fund	112	Information Services	4161	Retiree Medical Reserve	5061124161	IS Retiree Medical Reserve	5,160					5,160	
506	Permit Automation Fund	112	Information Services	4237	Contractual Services	5061124237	IS Contractual Services	150,000					150,000	
506	Permit Automation Fund	112	Information Services	4241	Repair & Maintenance	5061124241	IS Repair and Maintenance	140,539					140,539	
506	Permit Automation Fund	532	Plan Checking	4111	Permanent Salaries	5065324111	Plan Checking Permanent	109,922					109,922	
506	Permit Automation Fund	532	Plan Checking	4131	PERS	5065324131	Plan Checking PERS	41,390					41,390	
506	Permit Automation Fund	532	Plan Checking	4132	Group Insurance	5065324132	Plan Checking Group Insurance	22,476					22,476	
506	Permit Automation Fund	532	Plan Checking	4133	Medicare	5065324133	Plan Checking Medicare-Empr	1,608					1,608	
506	Permit Automation Fund	532	Plan Checking	4135	Worker's Compensation	5065324135	Plan Checking Worker's Comp	546					546	
506	Permit Automation Fund	532	Plan Checking	4138	Deferred Comp-Employer	5065324138	Plan Checking Defer Comp-Empr	900					900	
506	Permit Automation Fund	532	Plan Checking	4161	Retiree Medical Reserve	5065324161	Plan Checking Retiree Med Resv	5,496					5,496	
506	Permit Automation Fund	534	Permit Center	4237	Contractual Services	5065344237	Permit Ctr Contractual Serv	90,000					90,000	
506	Permit Automation Fund	821	Prevention Division Admin	4237	Contractual Services	5068214237	FD PDAdmin Contractual Serv	16,000					16,000	
506	Permit Automation Fund	0		2940	UNASSIGNED, UNRESTRICTED	5062940	Unassigned, Unrestricted	(322,371)		(322,371)				
506	Permit Automation Fund	0		3434	Pooled Interest Allocation	5063434	Pooled Interest Allocation	(23,000)	(23,000)					
506	Permit Automation Fund	0		3601	General Government Service Charges	5063601	General Govern Service Charges	(600,000)	(600,000)					
506	Permit Automation Fund	0		3922	Op Trfs Out To the General Government Fund	5063922	Op Transfers to Gen Gov	200,000			200,000			

CITY OF MILPITAS | FULL COST ALLOCATION PLAN FOR FISCAL YEAR 2018-19

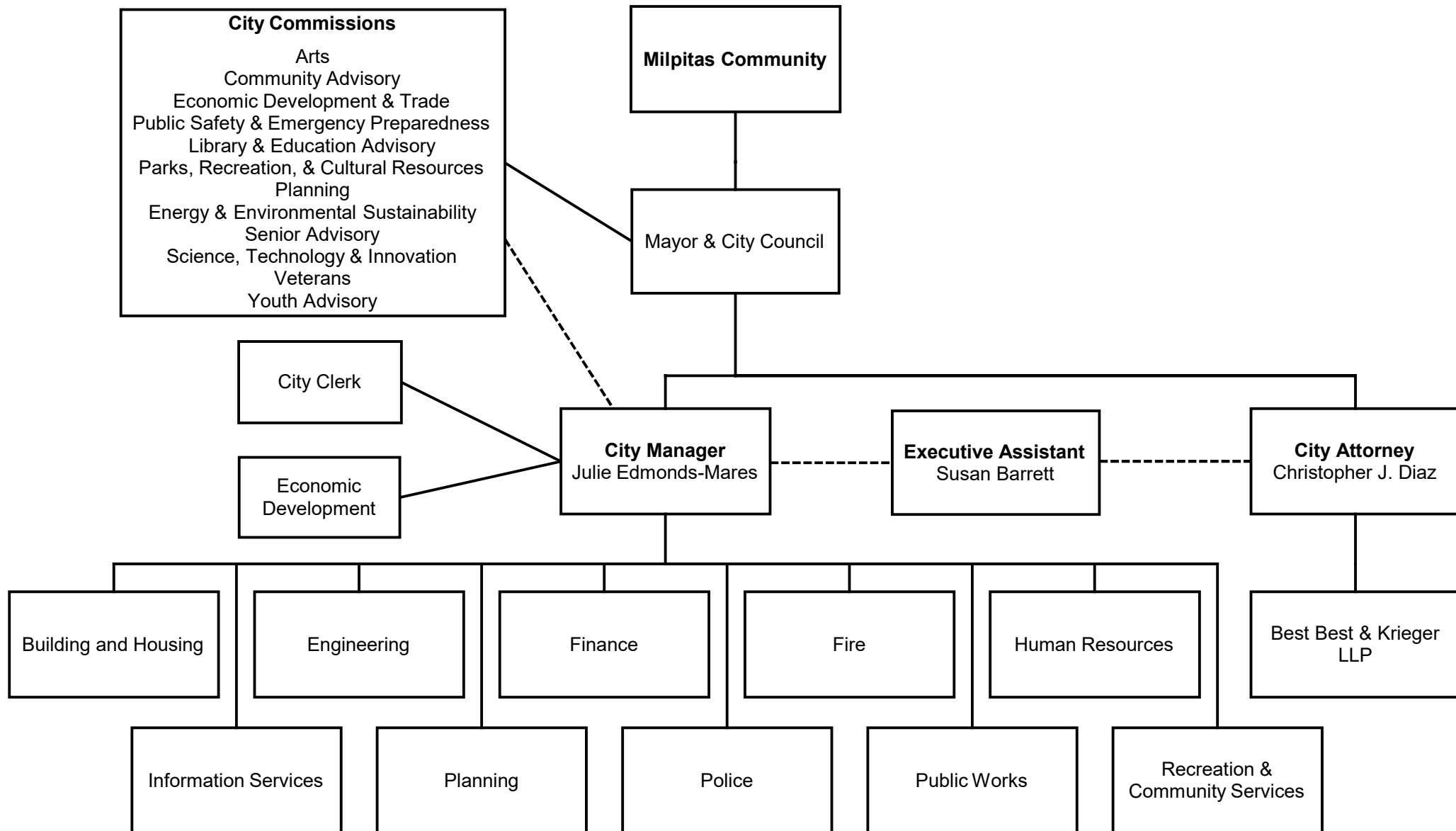
Chart of Accounts

Funds		Organizations (e.g., Department/Program)		Objects		Object Identification Codes	
No.	Title	No.	Title	No.	Title	No.	Description

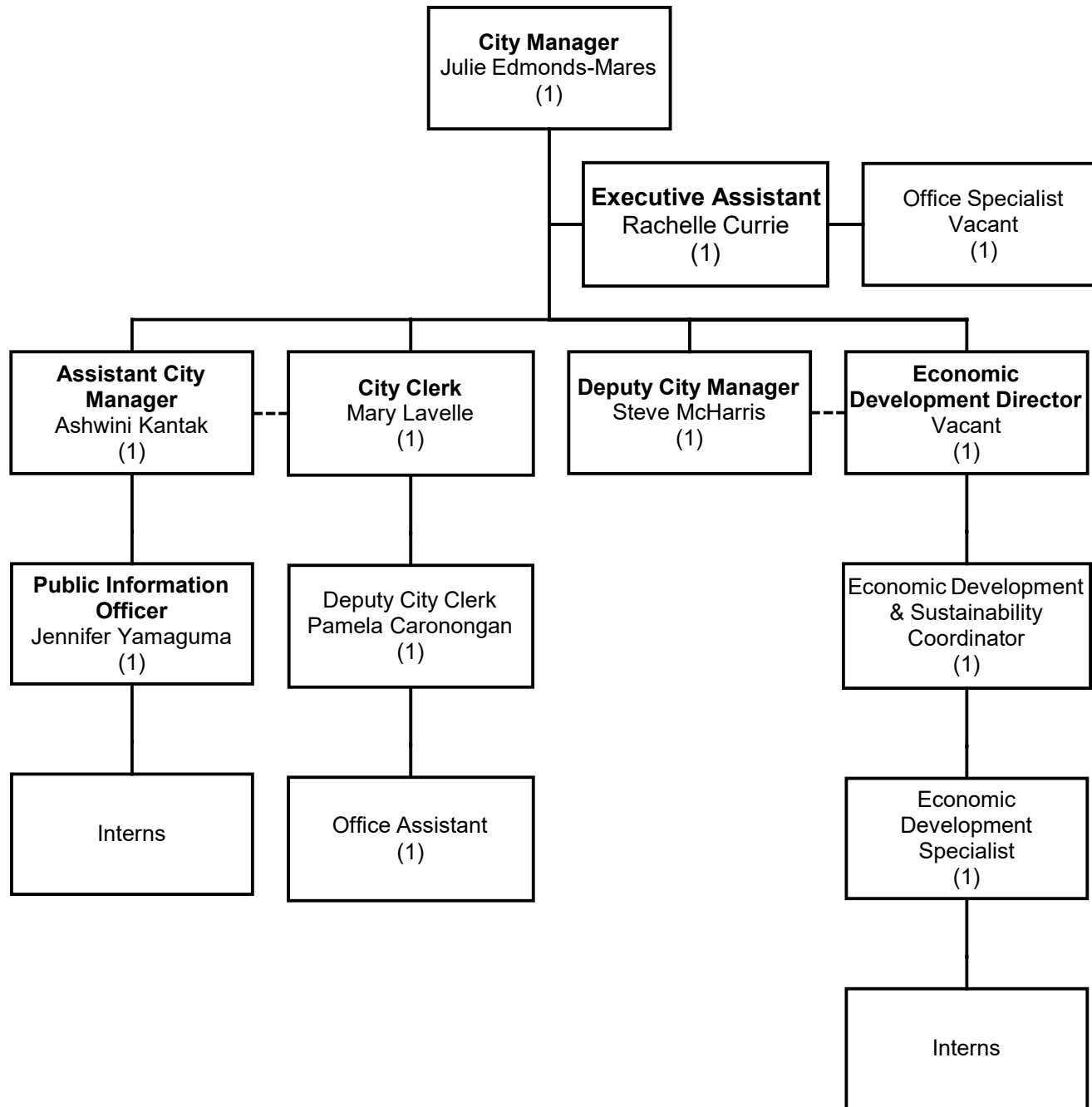
CITY ORGANIZATION CHARTS

Published by the City of Milpitas

City of Milpitas



City Managers Office



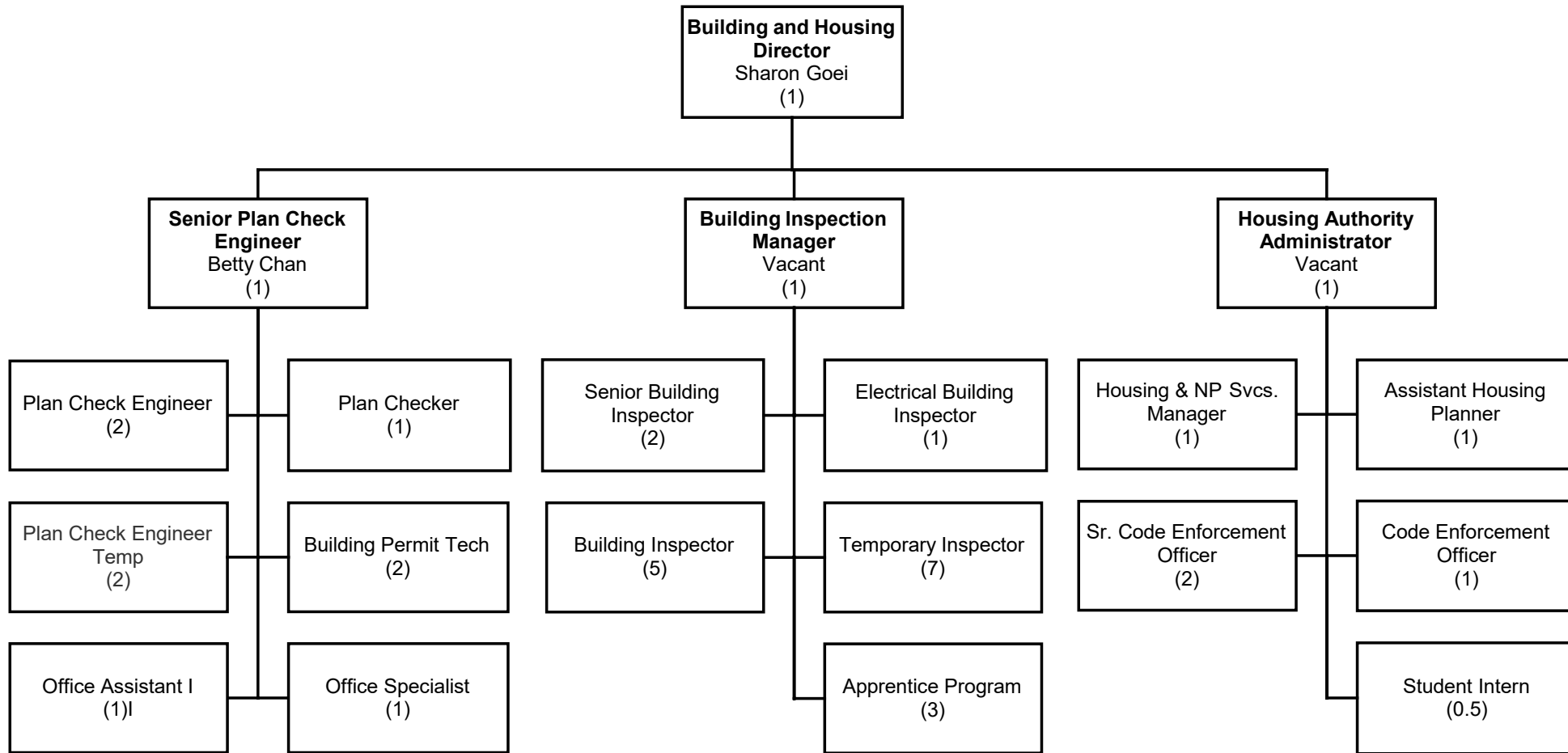
Permanent FTE

12

Temporary FTE

4

Building and Housing Department



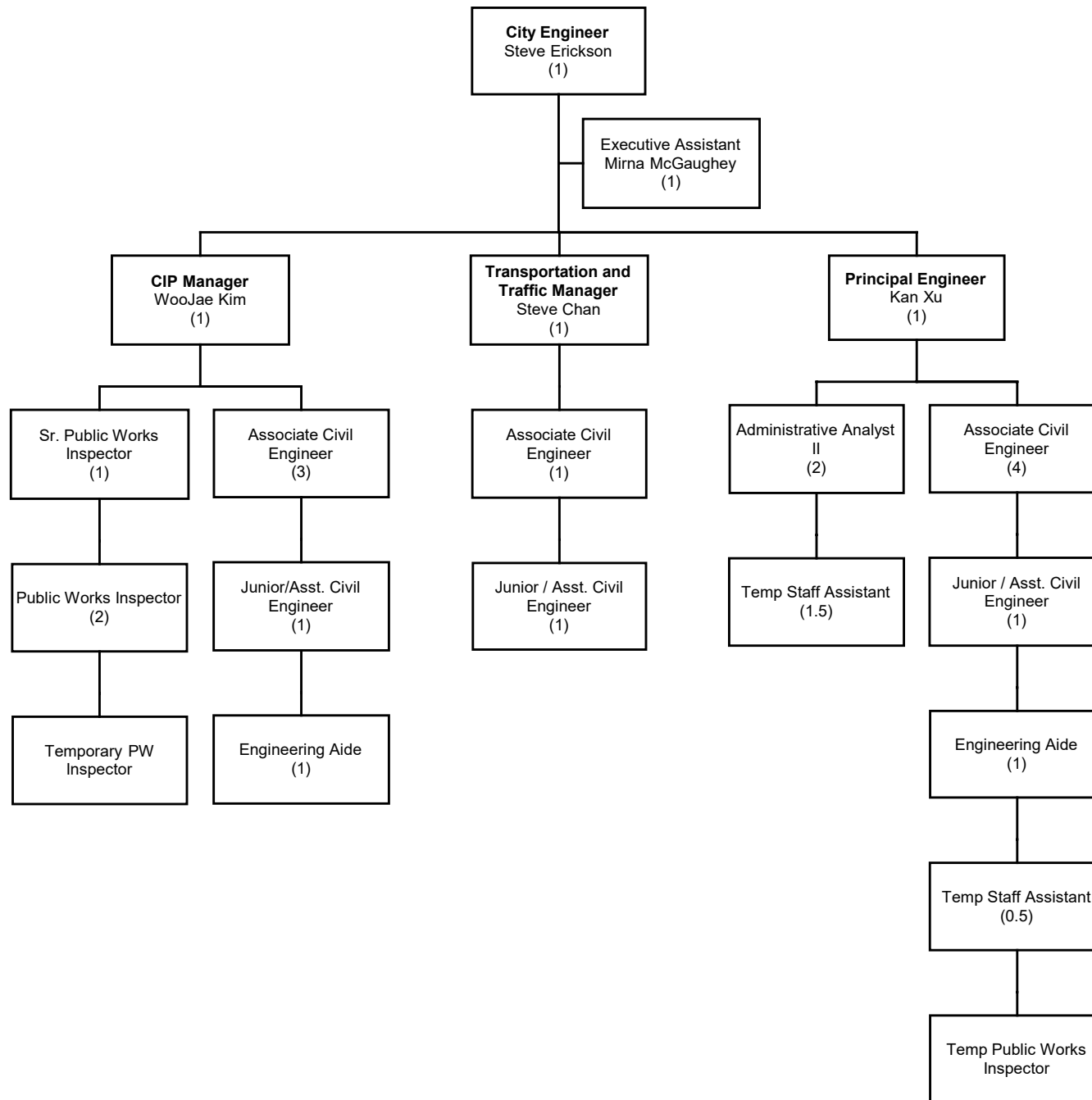
Permanent FTE

24

Temporary FTE

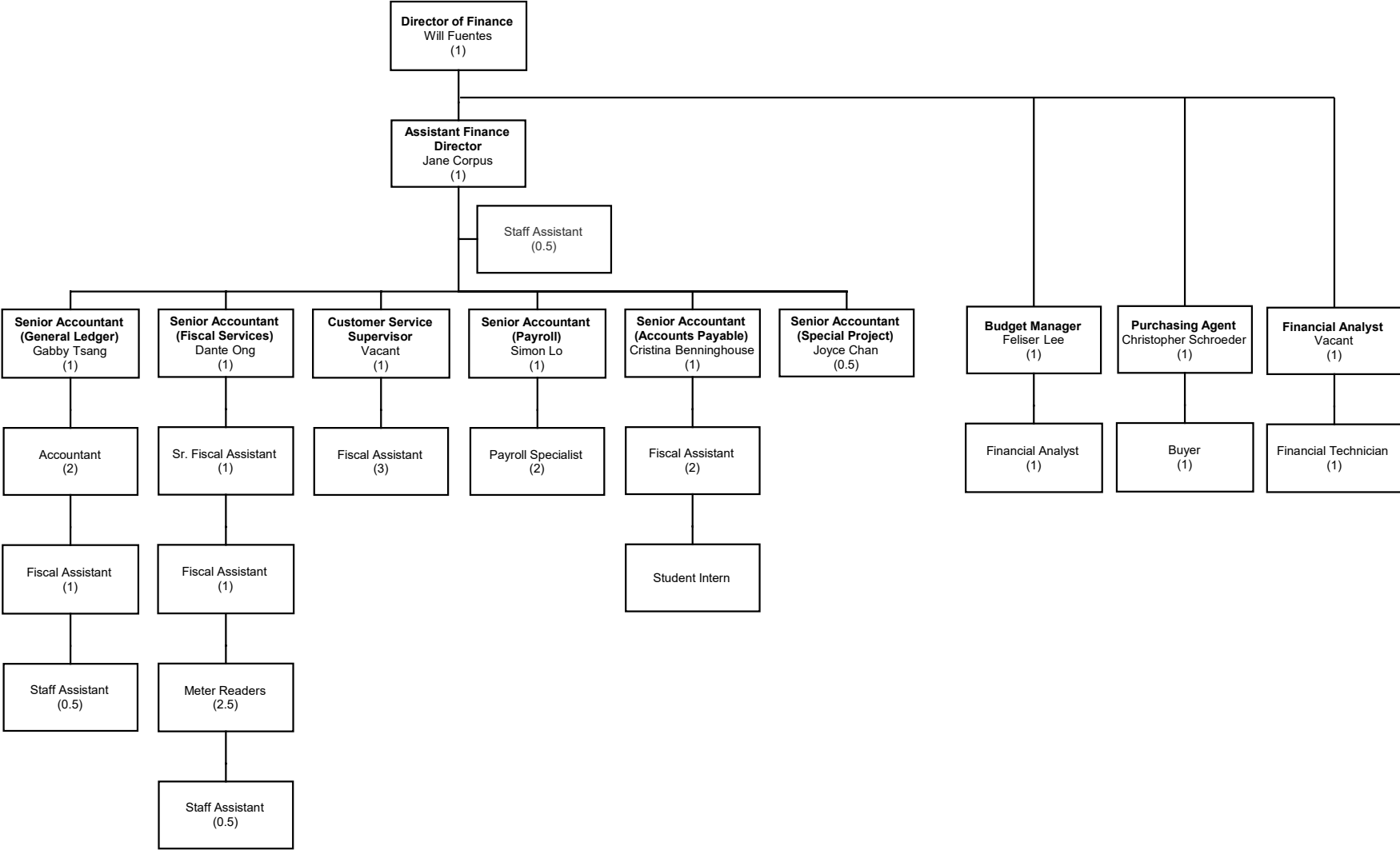
12.5

Engineering Department



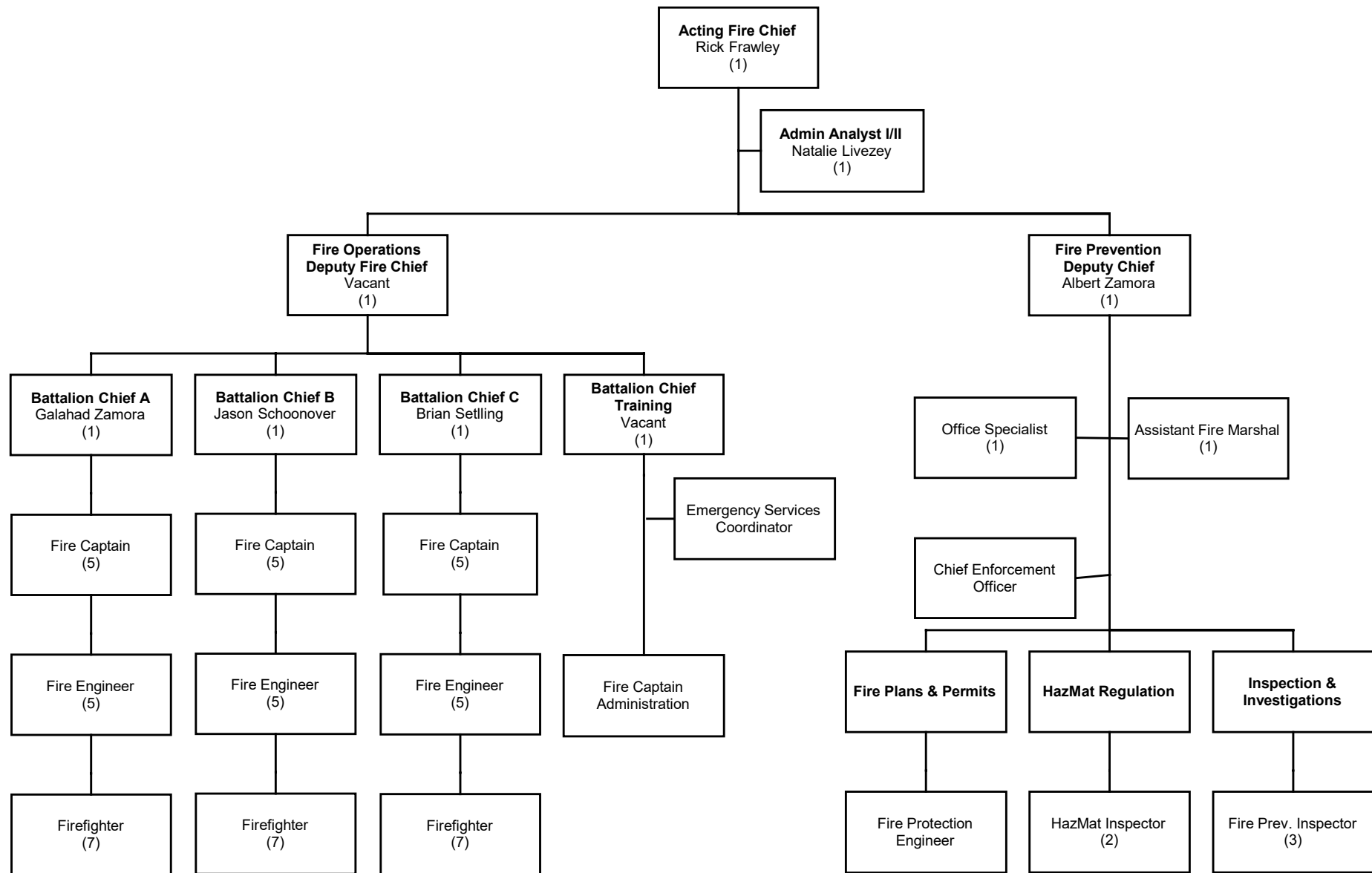
Permanent FTE
23
Temporary FTE
2.5

Finance Department



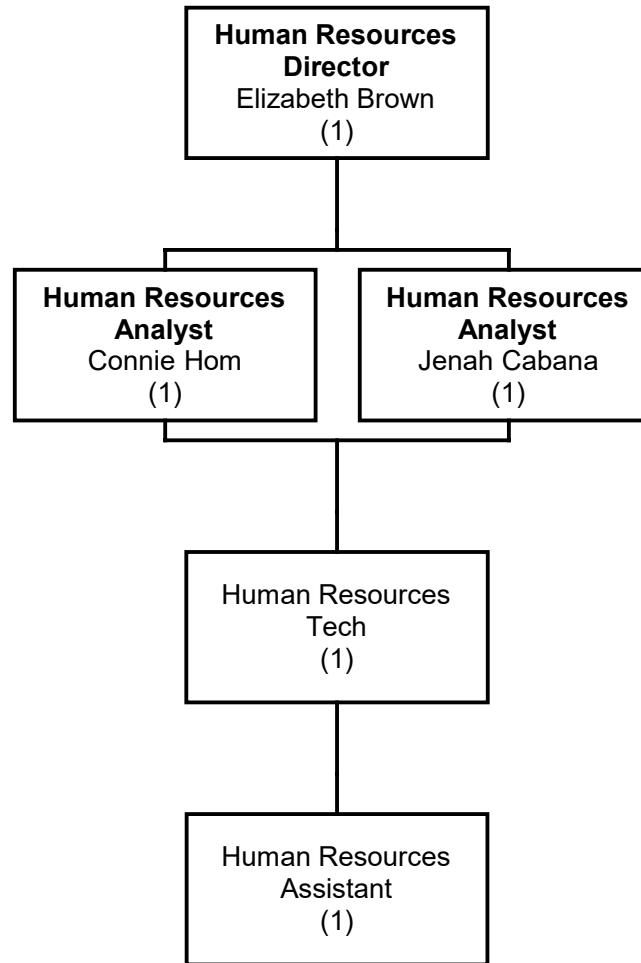
Permanent FTE
27.5
Temporary FTE
3

Fire Department



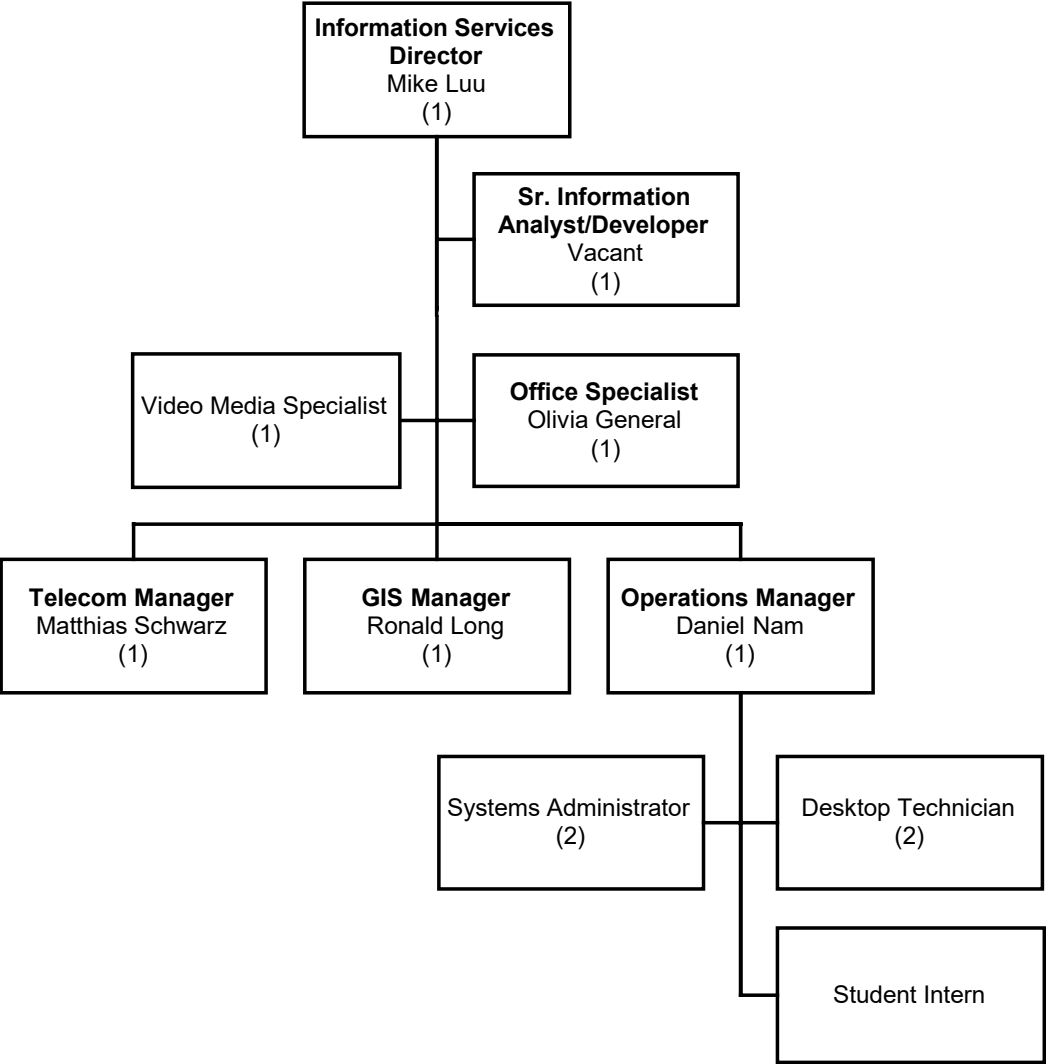
Permanent FTE
69
Temporary FTE
1

Human Resources Department



Permanent FTE
5
Temporary FTE
0.5

Information Services Department



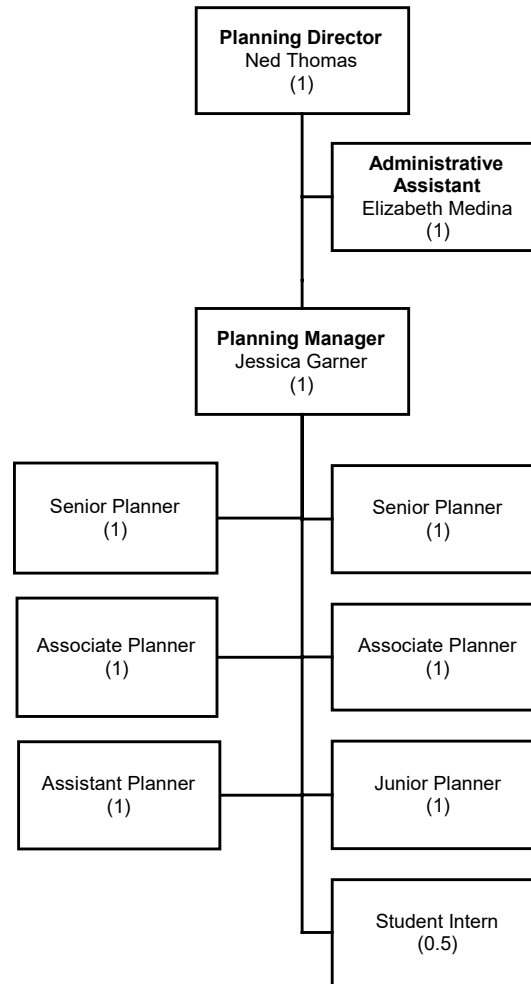
Permanent FTE

11

Temporary FTE

1

Planning Department



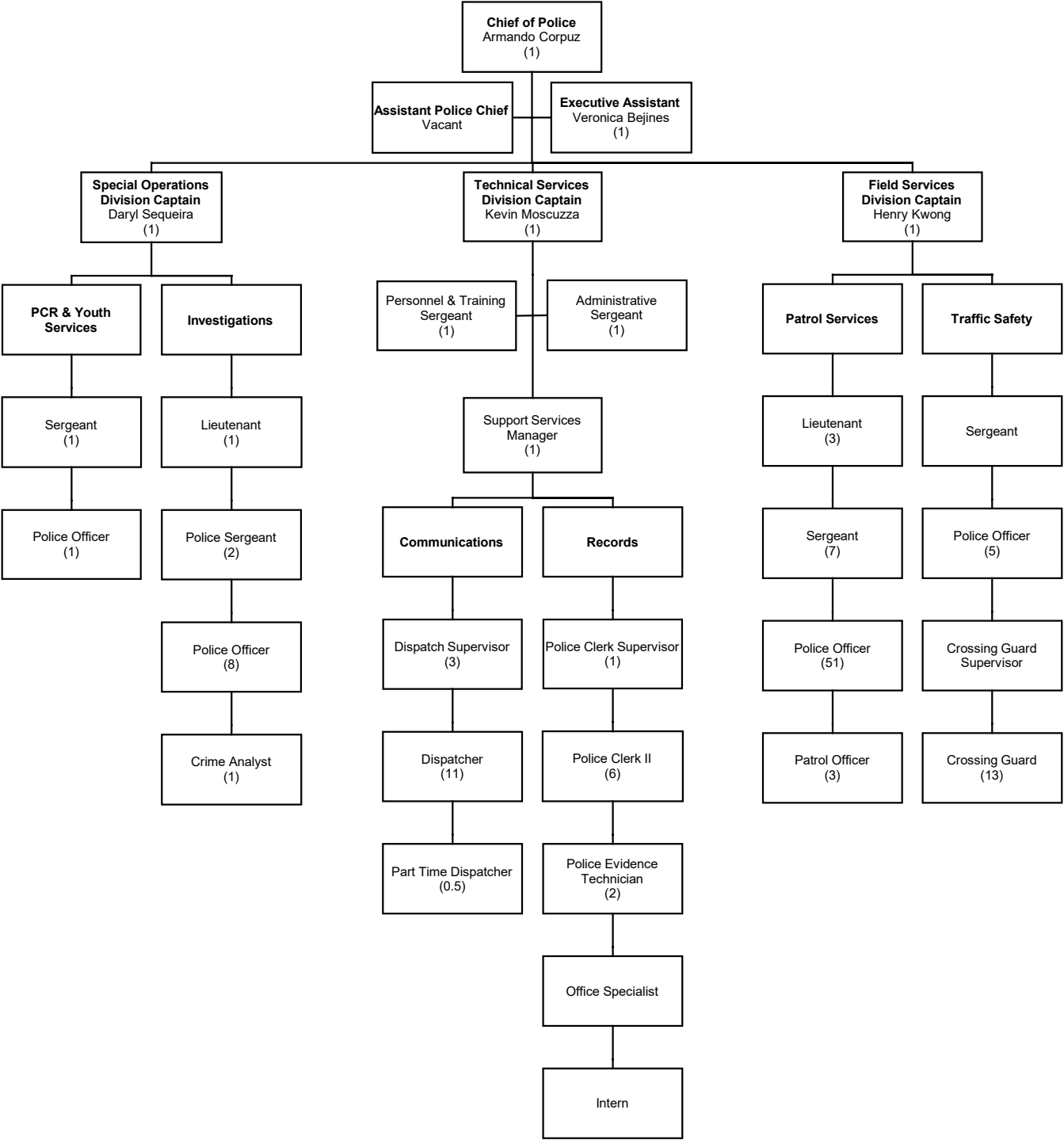
Permanent FTE

9

Temporary FTE

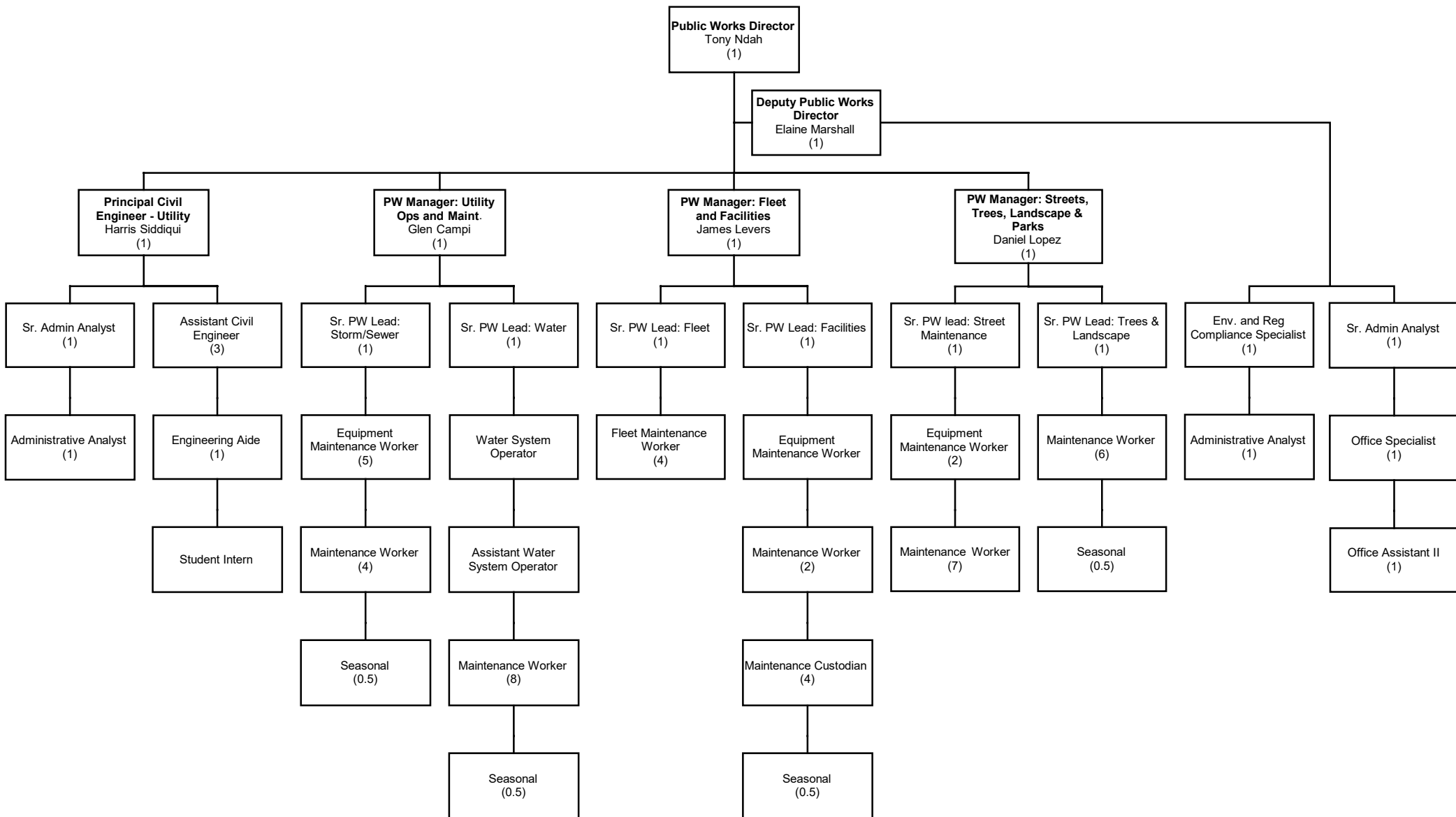
0.5

Police Department



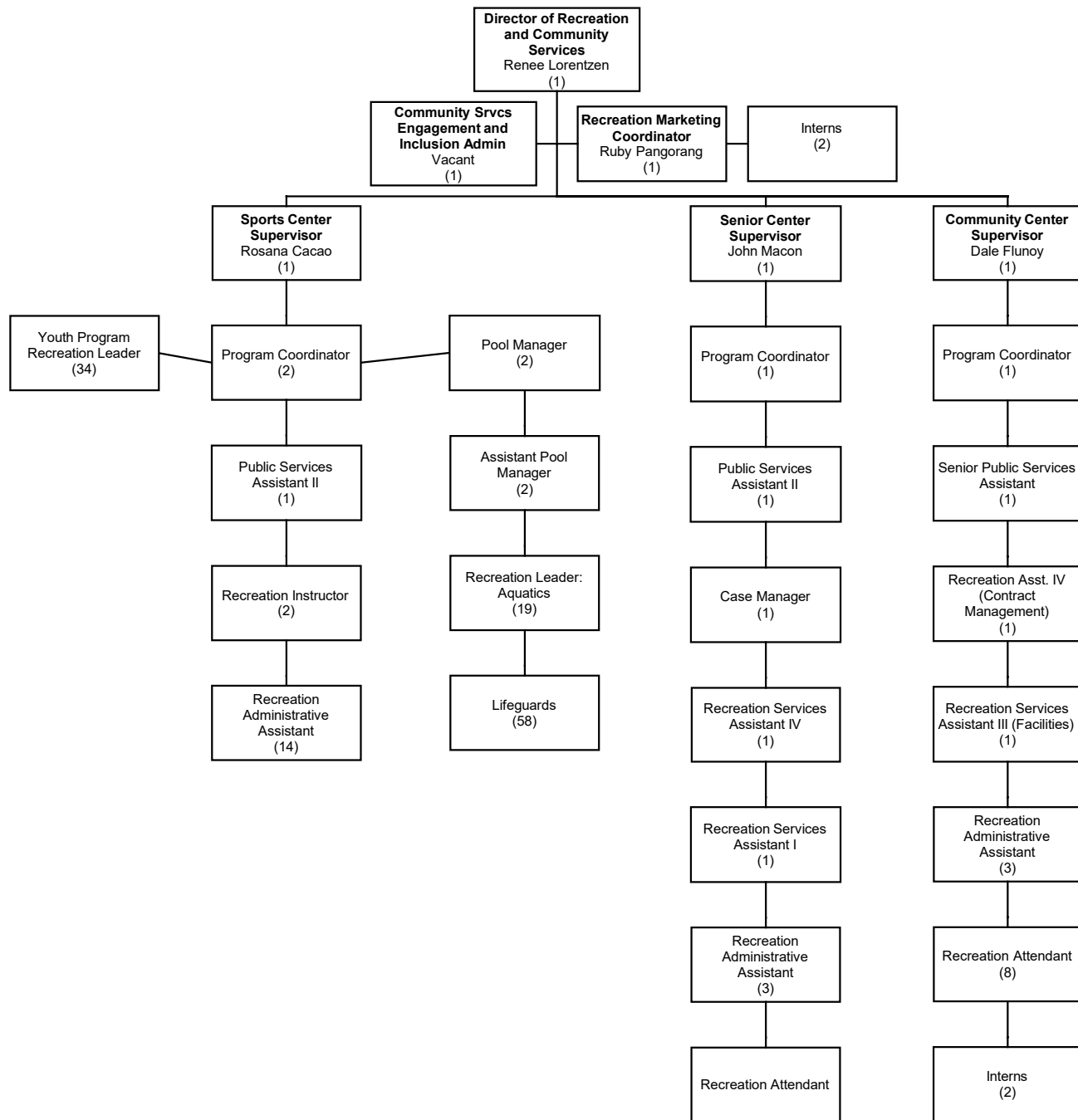
Permanent FTE
117
Temporary FTE
15

Public Works Department



Permanent FTE
68
Temporary FTE
3.5

Recreation and Community Services Department



Permanent FTE

18

Temporary FTE

47

TECHNICAL MEMORANDUM

Comparison of Outcomes to Prevailing Full Cost Allocation Plan

DATE: August 28, 2018

TO: Will Fuentes, Director of Financial Services | City of Milpitas

FROM: Terry Madsen, Principal Consultant | ClearSource Financial Consulting
Email: tmadsen@clearsourcefinancial.com | Phone: 831.288.0608

SUBJECT: Comparison of Full Cost Allocation Plan Outcomes

TOPIC

The City of Milpitas ("City") engaged ClearSource Financial Consulting ("ClearSource") to develop a **Central Services Full Cost Allocation Plan**, applicable in Fiscal Year 2018-2019. The City currently maintains a Full Cost Allocation Plan, including an iteration for the same fiscal year; therefore, this effort has represented a professional external review of practices and outcomes.

Interfund Charges to Municipal Utilities

A key outcome of the Full Cost Allocation Plan is the allocated amount of central services expense for the City's three municipal utilities:

- **Solid Waste**, Fund 280
- **Water**, Fund 400
- **Sewer**, Fund 450

This value can be used as the interfund charge for service to these funds, reimbursing the General Fund for central services. As the City historically has linked this interfund charge to its previous Full Cost Allocation Plan, those results can be compared directly to the outcomes of the newly presented Plan, and an estimated impact to the General Fund of the new Plan can be quantified, as related to prevailing practices. (Other opportunities for cost recovery of central services expenditures can be explored using the results of the Full Cost Allocation Plan.)

Please refer to the separate ClearSource report for a detailed discussion of the Central Services Full Cost Allocation Plan for Fiscal Year 2018-2019. This memo focuses solely on comparative results for interfund charges.

SUMMARY FINDINGS

Through this section, key outcomes are compared between the newly presented plan for Fiscal Year 2018-2019 and the City's prior plans for Fiscal Years 2018-2019 and 2017-2018.

Total Central Services Expense Allocated

The newly presented Central Services Full Cost Allocation Plan processes \$26,194,518 in allocable expenditures. This value is based on the approved budget for Fiscal Year 2018-2019. Table A compares this value to the total expenditures processed in the City's prior plans.

TABLE A | TOTAL ALLOCABLE CENTRAL SERVICES EXPENDITURES

ALLOCABLE INDIRECT COSTS			
Total Expenditure	Presented Plan for FY 2018-19	Prior Plans	
		FY 2018-19	FY 2017-18
Central Services Costs Allocated	\$ 26,194,518	\$ 25,757,420	\$ 21,372,094

The difference between the presented plan and the prior plan for the same Fiscal Year 2018-2019 is simply the use of more current data in the presented plan.

Citywide Indirect Rate on Direct Expenditures

Table B compares the total Citywide Indirect Rate generated by the Full Cost Allocation Plans.

TABLE B | CITYWIDE INDIRECT RATE ON DIRECT EXPENDITURES

CITYWIDE INDIRECT RATE ON DIRECT EXPENDITURES			
Indirect Rate	Presented Plan for FY 2018-19	Prior Plans	
		FY 2018-19	FY 2017-18
Percent of Direct Expenditures	19.6%	21.7%	19.1%

Overall, total allocated expenditures and resulting indirect rates are not substantially different between plans. This indicates that **central services functions allocated and overall spending is comparable**.

Allocated Shares to Municipal Utilities

Differences between the plans emerge when examining the individual shares of indirect costs allocated in total to different direct service organizations within the City. This is caused by two reasons:

- Changes in the basis for allocating central services functions proposed in the newly presented Full Cost Allocation Plan for Fiscal Year 2018-2019 – As described in the separate report for that plan, a variety of new allocation metrics have been selected in an effort to better apportion central services expenditures in a manner intending to correlate more closely with proportional benefit, if not use, of central service.
- Allocation of central services across all organizations and funds – The newly presented plan models the City's entire organizational and accounting structure so that any of those direct services with a value associated with a selected allocation basis will have indirect expenses allocated to them, better achieving the overall proportionality intended by the plans.

MEMORANDUM

Table C summarizes the total allocated central services expense to the three municipal utilities subject to an interfund charge to reimburse the General Fund for those services. The newly presented Full Cost Allocation Plan for Fiscal Year 2018-2019 identifies total charges to the utilities of \$4.35 million. The City's plan for the same fiscal year identified total charges of \$5.46 million. The prior year, the City identified total charges to the utilities of \$4.53 million.

TABLE C | POTENTIAL INTERFUND CHARGES FOR CENTRAL SERVICES

POTENTIAL INTERFUND CHARGES FOR CENTRAL SERVICES				
Fund	Presented Plan for FY 2018-19	Prior Plans		
		FY 2018-19	FY 2017-18	
280 Solid Waste Services	\$ 99,748	\$ 286,244	\$ 247,696	
400 Water M & O Fund	\$ 2,705,884	\$ 3,162,936	\$ 2,593,705	
450 Sewer M & O Fund	\$ 1,544,274	\$ 2,006,252	\$ 1,684,501	
Total Interfund Charges	\$ 4,349,906	\$ 5,455,432	\$ 4,525,902	

Impact to the General Fund

Table D identifies the change from the prior plans that would become effective if the newly presented Full Cost Allocation Plan is implemented. The changes illustrated can be interpreted as the impact to the General Fund of implementing the interfund charges derived.

As shown in Table D, the presented plan for Fiscal Year 2018-2019 would **reduce each utility's currently budgeted interfund charge, totaling a reduction to General Fund resources of \$1.1 million**. Comparing to the City's charges in the previous Fiscal Year 2017-2018, the reduction to the General Fund is substantially more moderate at \$176,000.

TABLE D | CHANGE IN INTERFUND CHARGES FROM PRIOR PLANS

CHANGE IN INTERFUND CHARGES FROM PRIOR PLANS				
Fund	Presented Plan for FY 2018-19	Change from Prior Plans		
		FY 2018-19	FY 2017-18	
280 Solid Waste Services	\$ 99,748	\$ (186,496)	\$ (147,948)	
400 Water M & O Fund	\$ 2,705,884	\$ (457,052)	\$ 112,179	
450 Sewer M & O Fund	\$ 1,544,274	\$ (461,978)	\$ (140,227)	
Total	\$ 4,349,906	\$ (1,105,526)	\$ (175,996)	

ADDITIONAL INFORMATION

For additional information or questions associated with this analysis, please reach out to ClearSource using the contact information listed at the top of this memorandum.

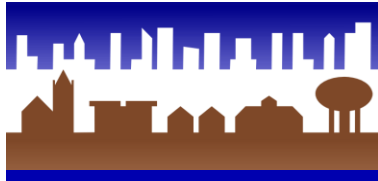
PROPOSED MAXIMUM BI-MONTHLY RATE SCHEDULE
FY 2018/19 to FY 2022/23
Bi-Monthly Sewer Rates

	Current	Proposed FY 2019	<u>\$ Increase</u>	Proposed FY 2020	<u>\$ Increase</u>	Proposed FY 2021	<u>\$ Increase</u>	Proposed FY 2022	<u>\$ Increase</u>	Proposed FY 2023	<u>\$ Increase</u>
<u>Residential (per Dwelling Unit)</u>											
Single-Family	\$90.27	\$97.60	\$7.33	\$102.52	\$4.92	\$111.07	\$8.55	\$118.34	\$7.27	\$124.14	\$5.80
Multiple-Family	\$69.32	\$74.96	\$5.64	\$78.73	\$3.77	\$85.30	\$6.57	\$90.88	\$5.58	\$95.34	\$4.46
Mobile Home Parks (with subsidy)	\$56.97	\$76.03	\$19.06	\$79.86	\$3.83	\$86.53	\$6.67	\$92.19	\$5.66	\$96.71	\$4.52
Mobile Home Parks (without subsidy)	\$56.97	\$61.61	\$4.64	\$64.70	\$3.09	\$70.08	\$5.38	\$74.66	\$4.58	\$78.28	\$3.62
Non-Residential Fixed Flat Fee (per bill)	\$15.27	\$24.30	\$9.03	\$25.03	\$0.73	\$25.78	\$0.75	\$26.55	\$0.77	\$27.35	\$0.80
<u>Commercial (per HCF)</u>											
Motels and Hotels	\$4.36	\$4.36	\$0.00	\$4.58	\$0.22	\$4.97	\$0.39	\$5.37	\$0.40	\$5.75	\$0.38
General Office	\$4.67	\$4.67	\$0.00	\$5.44	\$0.77	\$5.67	\$0.23	\$6.14	\$0.47	\$6.84	\$0.70
City of Milpitas	\$4.18	\$4.18	\$0.00	\$4.61	\$0.43	\$4.91	\$0.30	\$5.31	\$0.40	\$5.80	\$0.49
Service Stations	\$4.34	\$4.34	\$0.00	\$4.54	\$0.20	\$4.93	\$0.39	\$5.32	\$0.39	\$5.70	\$0.38
Eat/Drink Establishments	\$7.49	\$7.49	\$0.00	\$7.49	\$0.00	\$8.11	\$0.62	\$8.73	\$0.62	\$9.06	\$0.33
Convalescent Hosp/Daycare	\$4.23	\$4.23	\$0.00	\$4.46	\$0.23	\$4.84	\$0.38	\$5.23	\$0.39	\$5.60	\$0.37
Personal Services, Laundries	\$3.95	\$3.95	\$0.00	\$4.23	\$0.28	\$4.56	\$0.33	\$4.92	\$0.36	\$5.31	\$0.39
Electrical/Electronics	\$4.59	\$4.59	\$0.00	\$5.35	\$0.76	\$5.58	\$0.23	\$6.04	\$0.46	\$6.72	\$0.68
Machinery Manufacture	\$6.08	\$6.08	\$0.00	\$6.70	\$0.62	\$7.12	\$0.42	\$7.70	\$0.58	\$8.43	\$0.73
<u>Monitored Sites (per HCF)</u>											
RockTenn (Jefferson Smurfit)	\$4.67	\$8.35	\$3.68	\$8.35	\$0.00	\$9.39	\$1.04	\$10.11	\$0.72	\$10.46	\$0.35
T. Marzetti Co.	\$8.34	\$9.16	\$0.82	\$9.63	\$0.47	\$10.65	\$1.02	\$11.48	\$0.83	\$12.09	\$0.61
Prudential Overall Supply	\$6.70	\$6.70	\$0.00	\$6.70	\$0.00	\$7.08	\$0.38	\$7.66	\$0.58	\$8.42	\$0.76
Siemens Water Tech	\$4.91	\$4.91	\$0.00	\$5.61	\$0.70	\$5.87	\$0.26	\$6.36	\$0.49	\$7.06	\$0.70
Elmwood Rehabilitation	\$5.49	\$5.49	\$0.00	\$5.49	\$0.00	\$5.89	\$0.40	\$6.35	\$0.46	\$6.69	\$0.34
Linear Technology	\$4.59	\$4.59	\$0.00	\$5.47	\$0.88	\$5.71	\$0.24	\$6.18	\$0.47	\$6.88	\$0.70
DS W	\$4.59	\$4.59	\$0.00	\$4.80	\$0.21	\$4.92	\$0.12	\$5.34	\$0.42	\$6.04	\$0.70
Magic Tech & Headway Tech	\$4.53	\$4.62	\$0.09	\$5.82	\$1.20	\$6.07	\$0.25	\$6.57	\$0.50	\$7.32	\$0.75
<u>Non-Monitored Sites (per HCF)</u>											
Lucky Pure Water	\$3.94	\$3.94	\$0.00	\$4.21	\$0.27	\$4.54	\$0.33	\$4.91	\$0.37	\$5.29	\$0.38
Milpitas Materials	\$3.94	\$3.94	\$0.00	\$4.21	\$0.27	\$4.54	\$0.33	\$4.91	\$0.37	\$5.29	\$0.38
Union Pacific Railroad	\$5.11	\$5.11	\$0.00	\$5.84	\$0.73	\$6.12	\$0.28	\$6.63	\$0.51	\$7.35	\$0.72
Cisco	\$4.59	\$4.59	\$0.00	\$5.35	\$0.76	\$5.58	\$0.23	\$6.04	\$0.46	\$6.72	\$0.68
Lifescan	\$4.59	\$4.59	\$0.00	\$5.35	\$0.76	\$5.58	\$0.23	\$6.04	\$0.46	\$6.72	\$0.68
<u>Institutional (per HCF)</u>											
Schools/Colleges	\$6.31	\$6.31	\$0.00	\$7.94	\$1.63	\$8.05	\$0.11	\$8.73	\$0.68	\$9.99	\$1.26



City of Milpitas
Sewer Rate Study
Draft Report
November 2018

This page intentionally left blank



Municipal & Financial Services Group

November 28, 2018

Tony Ndah, P.E.
Public Works Director
City of Milpitas Public Works Department
1265 N. Milpitas Blvd
Milpitas, CA 95035

RE: Sewer Rate Study Results

Dear Mr. Ndah,

The Municipal & Financial Service Group is pleased to submit to the City of Milpitas this report summarizing our completed sewer rate study. This document represents the results of our analysis of the forecasted costs of providing sewer service to the City's customers and our recommendations for recovering these costs over the next five years. The study provides recommendations that will enhance the financial health and stability of the City's sewer operations while equitably charging its customers for the services provided.

It has been a distinct pleasure to work with the City of Milpitas. The dedication and assistance provided by City staff was essential to the completion of this study and should be acknowledged. Thank you for the opportunity to work with the City on this important project.

Very truly yours,

Eric Callocchia
Senior Manager
Municipal & Financial Services Group

This page intentionally left blank

TABLE OF CONTENTS

EXECUTIVE SUMMARY	i
1. BASIS FOR THE STUDY	1
1.1 Objective and Scope.....	1
1.2 Study Background	1
1.3 Guiding Principles.....	2
1.4 Assumptions.....	2
2. REVENUE REQUIREMENTS	4
2.1 Operating Costs.....	4
2.2 Capital Costs.....	6
2.3 Sewer Revenue Requirements.....	10
3. CUSTOMERS AND USAGE.....	13
3.1 Customer Account and Usage Summary.....	13
4. COST OF SERVICE ANALYSIS	15
4.1 General Overview of Cost of Service Principles	15
4.2 Allocation of Personnel Services to a Flat Fee	16
4.3 Development of Unit Costs of Service for Non-Personnel Operating and Capital Cost Categories ..	17
4.4 Development of Unit Costs of Service by Cost Causative Component	18
4.5 Determination of Cost of Service by Customer Class	20
5. FINANCIAL PLAN AND PROPOSED RATES.....	25
5.1 Total Revenue Projections at Current Rates	25
5.2 Recommended Financial Plan and Rates	26
5.3 Total Revenue Projections at Proposed Rates	28
5.4 Sewer Fund Cash Balance Projections at Proposed Rates	28
6. CUSTOMER BILL IMPACTS AND BILL COMPARISON	31
6.1 Bi-monthly Bill Impact of Recommended Rates	31
6.2 Consideration of Mobile Home Park General Fund Subsidy.....	32
6.3 Single Family Bi-Monthly Sewer Bill Comparison	34
7. FINDINGS, CONCLUSIONS AND RECOMMENDATIONS.....	36
7.1 Findings	36
7.2 Conclusions	36
7.3 Recommendations	36

TABLE OF EXHIBITS

Exhibit 1.1.1 Recommended Bi-Monthly Sewer Rates	iv
Exhibit 2.1.1 FY 2019 Projected Sewer Operating Expenses	5
Exhibit 2.1.2 Projected Sewer Operating Expenses	6
Exhibit 2.2.1 2017 Wastewater Bond Payment Schedule	7
Exhibit 2.2.2 Summary of City of Milpitas Sewer Pipes	7
Exhibit 2.2.3 Planned Sewer Capital Improvement Projects	8
Exhibit 2.2.4 Ten-Year Projection of SJ/SC Regional Waste Water Facility Capital Costs	9
Exhibit 2.2.5 Projected New Debt Service Payments	10
Exhibit 2.2.6 Sources and Uses of Sewer Capital Funds	10
Exhibit 2.3.1 Sewer Net Revenue Requirements Projection	11
Exhibit 2.3.2 Sewer Revenue Requirement vs. Revenue at Current Rates	12
Exhibit 3.1.1 FY 2017 Customers and Usage by Class	13
Exhibit 4.1.1 General Cost of Service Process	15
Exhibit 4.2.1 FY 2019 Allocation of Personnel Services Costs	17
Exhibit 4.2.2 FY 2019 Allocation of Personnel Services Costs to Residential Customers	17
Exhibit 4.3.1 FY 2019 Operating Costs by Functional Cost Categories and Cost Causative Components	18
Exhibit 4.3.2 FY 2019 Capital Costs by Functional Cost Categories and Cost Causative Components	18
Exhibit 4.4.1 Cost Causative Component Data by Customer Class	19
Exhibit 4.4.2 Blended Unit Rate by Cost Causative Component	20
Exhibit 4.5.1 FY 2019 Operating Costs by Customer Class and Cost Causative Component	21
Exhibit 4.5.2 FY 2019 Capital Costs by Customer Class and Cost Causative Component	22
Exhibit 4.5.3 Cost of Service Result by Customer Class	23
Exhibit 5.1.1 Sewer Revenue Requirements and Revenue at Current Rates	25
Exhibit 5.1.2 Sewer Fund End of Year Balance at Current Rates (Five-Year Projection)	26
Exhibit 5.2.1 Recommended Sewer Rates	27
Exhibit 5.3.1 Sewer Revenue vs. Expenses Under Proposed Revenue Increases	28
Exhibit 5.4.1 Sewer Fund Projected Balance under Proposed Rates (Five-Year)	29
Exhibit 5.4.2 Sewer Fund Projected Balance under Proposed Rates (Ten-Year)	29
Exhibit 6.1.1 Sample Percentage Change in Bi-Monthly Bills by Customer Class	31
Exhibit 6.2.1 Mobile Home Park Subsidy Calculation	33
Exhibit 6.2.2 Percentage Change in Bi-Monthly Bills by Customer Class	33
Exhibit 6.3.2 Single Family Bi-Monthly Sewer Bill Comparison	35
Exhibit 7.3.1 Recommended Bi-Monthly Sewer Rates	37

EXECUTIVE SUMMARY

This document has been prepared to present the work performed by the Municipal & Financial Services Group during the sewer rate study for the City of Milpitas. The study provides a financial plan for funding the operating and capital costs of the City's sewer system over a five-year planning period (FY 2019 through FY 2023), as well as a cost of service analysis and rate study. Although this report details rates for five years, the five-year financial plan takes into account the long-term (ten-year) financial needs of the City's system and prepares the City's Sewer Fund for those long-term revenue needs.

Objective and Scope

The City identified six generally stated work elements in the Scope of Services in its RFP for the Sewer Rate Study:

- Comprehensive financial review of sewer and wastewater finances
- Comprehensive review of financial obligations related to O&M and CIP for the water pollution control plant
- Development of sewer rate structure
- Assessment of the current rate structure as baseline for considering alternative rate designs
- Assessment of the rate design equity among the various customer classes
- Preparation comprehensive final report

The sewer rate study has been completed based on the above stated scope of services, and MFSG's recommendations are documented in this report.

Guiding Principles

The following principles were used to guide the rate study and were developed with the assistance of City staff:

- The City's Sewer Fund must be financially self-supporting. It is assumed that the cost of operating and maintaining the sewer system must be supported by the sewer fees and charges collected from customers with no support from other City funds. If at any time, other City resources must be used to support the sewer system, repayment, with interest, shall be made in an appropriate amount of time.
- The City should maintain reserves to provide for contingencies and unplanned expenses and to ensure that sufficient funds are generated each fiscal year to allow for appropriate system replacement. The two reserves considered in this report are restricted reserves for capital spending and unassigned, unrestricted reserves based on the City's two reserve policies:

"The City will maintain working capital...of approximately 25% of the annual operating and maintenance expenses for the Sewer Utility Fund."

"In addition, the City will maintain Infrastructure Replacement funds for both Water and Sewer Utilities. The goal is to accumulate at least \$2 million a year from each utility fund to set aside for replacement of infrastructure as the infrastructure reaches the end of its useful life"

- Sewer rates and charges shall be kept as low as possible *over time*. It is possible to keep rates low for a period by not investing sufficiently in the maintenance of the sewer system, but eventually the system will deteriorate and require substantial investments, leading to the need for significant and immediate rate increases. The assumption that the City will continually reinvest in the sewer system to replace assets as they reach the end of their useful lives is built into the analysis and allows for timely and predictable rate increases.

Assumptions

The following high-level assumptions were used to guide the rate study and were developed with the assistance of City staff:

- Operating and maintenance expenses: 3.0% escalation rate per year for all operating expenses (personnel, planning, facilities, technology, etc.)
- Customer and water usage/sewage generation changes: 0.0% growth per year
- Miscellaneous (non-rate) revenues: 0.0% growth per year
 - These are the Pooled Interest revenues allocated to the Sewer Fund
- All City of Milpitas capital projects are funded on a PAYGO (cash) basis with no additional debt issued
- CIP spending related to the San José/Santa Clara Regional Waste Water Facility is funded on a PAYGO (cash) basis except for three debt issues of:
 - \$20.0 million in FY 2020
 - \$15.0 million in FY 2021
 - \$5.0 million in FY 2025
- Minimum unassigned, unrestricted cash balance requirement: 90 days (25%) of annual operating expenses
- Minimum of \$2.0 million in Infrastructure Replacement set aside per year.

Depending on availability of data, actual Fiscal Year (FY) 2017, estimated FY 2018 or budgeted FY 2019 data was used as the base upon which forecasted figures were developed. All years within this report refer to the City's fiscal year (June 1 to July 31). While the study identifies needed sewer rates on a year-by-year basis for a 10-year planning period (FY 2019 – FY 2028), the charts and tables within this report provide data for the first five years in which rates and charges have been calculated.

Findings

The following findings were developed during the study:

- The City's current (FY 2018) sewer rates are not sufficient to fully fund the operating, capital, and cash reserve needs of the City's sewer system.
- The City's current planned reinvestment in its buried sewer assets is insufficient to fully fund the cost of rehabilitation and replacement needs of its buried assets and will allow the continuing decline in the physical condition of its sewer collection system.
- The City's rate calculation methodology generally complies with the Water Environment Federations Manual of Practice 27 - *Financing and Charges for Wastewater Systems*.
- The City currently collects 64% of its Personnel Services costs attributable to the sewer system in its bi-monthly Flat Fee.

- The City charges its Mobile Home Park customer class based on a per person flow assumption of 51 GPD and 2.24 persons per dwelling unit, resulting in a per dwelling unit flow assumption of 114 GPD.
- The City's Sewer Fund contains appropriate reserves given the operational and capital expenses of the City's system and the City's reserve policies.

Conclusions

Based on our findings, the following conclusions were drawn:

- The City needs to increase sewer rates over the five years of the planning period (FY 2019 to FY 2023) to increase projected revenues to match related expenses.
- The City will need to increase investment in its buried sewer infrastructure over the short and long term.
- Given the City's Sewer Fund balances (restricted for CIP and unassigned, unrestricted) rate increases can be phased-in over a number of years to mitigate the one-time impact on the City's customers.

Recommendations

Based on our conclusions, MFSG recommends that:

- The City implement rate increases through a multi-year financial plan that utilizes both increased rate revenues and the use of a portion of current cash on hand from the City's Sewer Fund reserves. This will allow the City to smooth rate increases over the planning period and mitigate customer rate shock while meeting both its funding and cash reserve requirements.
- The City collect 100% of its Personnel Services attributable to the sewer system costs in its bi-monthly Flat Fee.
- The City allocate costs to its Mobile Home Park customer class based on the same flow assumption used by the City of San José to allocate operating costs to the City of Milpitas, which is 63 GPD per person and 2.24 persons per dwelling unit, which equals 141 GPD per dwelling unit.
- The City adopt the following rates for the next five fiscal years:

Exhibit 1.1.1 Recommended Bi-Monthly Sewer Rates

	Current FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sewer User Rate Revenue Increase Month of Implementation		4.0% February	8.0% July	8.0% July	7.0% July	6.0% July
<u>Residential (per Dwelling Unit)</u>						
Single-Family	\$90.27	\$97.60	\$102.52	\$111.07	\$118.34	\$124.14
Mobile Home Parks	\$56.97	\$76.03	\$79.86	\$86.53	\$92.19	\$96.71
Multiple-Family	\$69.32	\$74.96	\$78.73	\$85.30	\$90.88	\$95.34
Non-Residential Fixed Flat Fee (per bill)	\$15.27	\$24.30	\$25.03	\$25.78	\$26.55	\$27.35
<u>Commercial (per HCF)</u>						
Motels and Hotels	\$4.36	\$4.36	\$4.58	\$4.97	\$5.37	\$5.75
General Office	\$4.67	\$4.67	\$5.44	\$5.67	\$6.14	\$6.84
City of Milpitas	\$4.18	\$4.18	\$4.61	\$4.91	\$5.31	\$5.80
Service Stations	\$4.34	\$4.34	\$4.54	\$4.93	\$5.32	\$5.70
Eat/Drink Establishments	\$7.49	\$7.49	\$7.49	\$8.11	\$8.73	\$9.06
Convalescent Hosp/Daycare	\$4.23	\$4.23	\$4.46	\$4.84	\$5.23	\$5.60
Personal Services, Laundries	\$3.95	\$3.95	\$4.23	\$4.56	\$4.92	\$5.31
Electrical/Electronics	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
Machinery Manufacture	\$6.08	\$6.08	\$6.70	\$7.12	\$7.70	\$8.43
<u>Monitored Sites (per HCF)</u>						
RockTenn (Jefferson Smurfit)	\$4.67	\$8.35	\$8.35	\$9.39	\$10.11	\$10.46
T. Marzetti Co.	\$8.34	\$9.16	\$9.63	\$10.65	\$11.48	\$12.09
Prudential Overall Supply	\$6.70	\$6.70	\$6.70	\$7.08	\$7.66	\$8.42
Siemens Water Tech	\$4.91	\$4.91	\$5.61	\$5.87	\$6.36	\$7.06
Elmwood Rehabilitation	\$5.49	\$5.49	\$5.49	\$5.89	\$6.35	\$6.69
Linear Technology	\$4.59	\$4.59	\$5.47	\$5.71	\$6.18	\$6.88
DS W	\$4.59	\$4.59	\$4.80	\$4.92	\$5.34	\$6.04
Magic Tech & Headway Tech	\$4.53	\$4.62	\$5.82	\$6.07	\$6.57	\$7.32
<u>Non-Monitored Sites (per HCF)</u>						
Lucky Pure Water	\$3.94	\$3.94	\$4.21	\$4.54	\$4.91	\$5.29
Milpitas Materials	\$3.94	\$3.94	\$4.21	\$4.54	\$4.91	\$5.29
Union Pacific Railroad	\$5.11	\$5.11	\$5.84	\$6.12	\$6.63	\$7.35
Cisco	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
Lifescan	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
<u>Institutional (per HCF)</u>						
Schools/Colleges	\$6.31	\$6.31	\$7.94	\$8.05	\$8.73	\$9.99

- The City review rates and charges on an annual basis and revise as needed and consider a full cost of service study for all rates and charges every five years.

1. BASIS FOR THE STUDY

1.1 Objective and Scope

The objective and scope of services set forth between the City of Milpitas (“The City”) and the Municipal & Financial Services Group (“MFSG”) consisted of several related tasks with the goal of developing sewer rate study that would:

- A. Identify and document all current fees and charges levied by the City.
- B. Identify the current rate and fee structure used by the City.
- C. Identify and analyze the costs (personnel, operating, capital, debt service, etc.) incurred to provide each service.
- D. Compile data to develop the total costs associated with each fee area and develop the total costs to include direct plus indirect costs of each service.
- E. Develop and justify rate and user fee recommendations, taking the factors identified above into consideration.
- F. Project any revenue impact of implementing the rate and fee recommendations, as well as the anticipated impact on various user categories.
- G. Provide rate scenarios best suited to meeting the City’s goals of a user-equitable, self-supporting structure that will also encourage conservation.
- H. Present at a City Council meeting the completed study methods, results, analyses and recommendations.

The sewer rate study has been completed based on the above stated scope of services, and MFSG’s recommendations are documented in this report.

1.2 Study Background

The City of Milpitas was incorporated in 1954, together with the Milpitas Sanitary District. In 1980, the Sanitary District was dissolved, and the wastewater system moved under the jurisdiction (ownership and operation) of the City government. Since its incorporation, the City has continued to grow, with a current population of about 77,000. The City’s sewer system is operated as a self-supporting enterprise serving about thirteen square miles within the urban service area. Sewage is collected via about 140 miles of sewer collection mains in two service areas – the Valley Floor (mixed use, including residential, commercial and industrial) and the Hillside area, which is residential and located on the east side of the City.

Residential customers are billed bi-monthly on an equivalent dwelling unit (EDU) basis. Non-residential customers are billed monthly based on metered water consumption, with the unit of measurement being one hundred cubic feet (HCF), an amount equal to 748 gallons. Non-residential sewage rates vary based on the use of the property, with rates adjusted to reflect sewage strength (units of pollutants per quantity of sewage).

It has been more than three years since a formal cost of service / rate study has been performed for the City’s sewer system, and major capital improvements have been made and will continue to be made. Rates were last adjusted in August 2015. The City solicited bids for an independent review of the sewer system’s finances, with a focus on long-term sustainability, equitable treatment of the City’s’ customers

and compliance with legal and regulatory requirements, especially the evolving case law related to Proposition 218 and (to a lesser extent) Prop 26.

1.3 Guiding Principles

The following principles were used to guide the rate study and were developed with the assistance of City staff:

- The City's Sewer Fund must be financially self-supporting. It is assumed that the cost of operating and maintaining the sewer system must be supported by the sewer fees and charges collected from customers with no support from other City funds. If at any time, other City resources must be used to support the sewer system, repayment shall be made in an appropriate amount of time.
- The City should maintain reserves to provide for contingencies and unplanned expenses and to ensure that sufficient funds are generated each fiscal year to allow for appropriate system replacement. The two reserves considered in this report are restricted reserves for capital spending and unassigned, unrestricted reserves based on the City's two reserve policies:

"The City will maintain working capital...of approximately 25% of the annual operating and maintenance expenses for the Sewer Utility Fund."

"In addition, the City will maintain Infrastructure Replacement funds for both Water and Sewer Utilities. The goal is to accumulate at least \$2 million a year from each utility fund to set aside for replacement of infrastructure as the infrastructure reaches the end of its useful life"

- Sewer rates and charges shall be kept as low as possible *over time*. It is possible to keep rates low for a period by not investing sufficiently in the maintenance of the sewer system, but eventually the system will deteriorate and require substantial investments, leading to the need for significant and immediate rate increases. The assumption that the City will continually reinvest in the sewer system to replace assets as they reach the end of their useful lives is built into the analysis and allows for timely and predictable rate increases.

1.4 Assumptions

The following high-level assumptions were used to guide the rate study and were developed with the assistance of City staff:

- Operating and maintenance expenses: 3.0% escalation rate per year for all operating expenses (Finance Operations, Public Works Administration, Utility Engineering, etc.)
- Customer accounts and sewage generation changes: 0.0% growth per year
- Miscellaneous revenues: 0.0% growth per year
- All City of Milpitas capital projects are funded on a PAYGO (cash) basis with no additional debt service being issued
- CIP spending related to the San José/Santa Clara Regional Waste Water Facility is funded on a PAYGO (cash) basis except for three debt issues of:
 - \$20.0 million in FY 2020
 - \$15.0 million in FY 2021

- \$5.0 million in FY 2025
- Minimum unassigned, unrestricted cash balance requirement: 90 days (25%) of annual operating expenses
- Minimum of \$2.0 million in Infrastructure Replacement set aside per year.

Depending on availability, actual Fiscal Year (FY) 2017, estimated FY 2018 or budgeted FY 2019 data was used as the base upon which forecasted figures were developed. All years within this report refer to the City's fiscal year (June 1 to July 31). While the study identifies needed sewer rates on a year-by-year basis for a 10-year planning period (FY 2019 – FY 2028), the charts and tables within this report provide data for the first five years in which rates and charges have been calculated.

2. REVENUE REQUIREMENTS

This section of the report outlines the historical and future costs of operating and maintaining the City's sewer system, which constitute the sewer system's revenue requirements (i.e., the amount of revenue required to be collected from customers). Our approach includes a detailed review of each of the costs incurred by the City attributable to the sewer system. The cost analysis is broken into two main categories of costs: (1) operating costs and (2) capital costs (including debt and cash funding). This section describes each of the categories of costs incurred by the City as it provides sewer service. The costs are based on official documents and data provided by the City.

2.1 Operating Costs

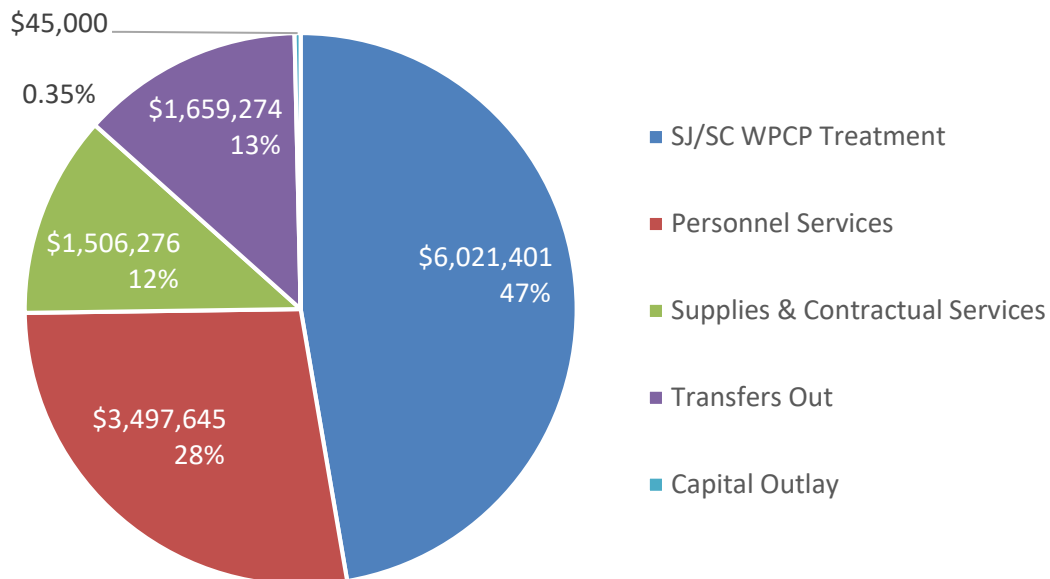
The day-to-day operating and maintenance (O&M) expenses of the sewer system are grouped into the following categories:

- Personnel Services
- Supplies and Contractual Services
- SJ/SC Regional Water Pollution Control Plant (WPCP)
- Transfers Out
- Capital Outlay

The City's largest operating budget line item is the annual payment to the City of San José for Milpitas' proportional share of sewage treatment services provided by the treatment facility owned by the City of San José. This single line item accounts for over 65% of the City's sewer operating budget. Transfers Out of the Sewer Operating Fund include transfers to the City's General Fund, Street Improvement Fund, Park Improvement Fund, General Government Fund, and Storm Drain Fund.

Projected FY 2019 sewer operating expenses total approximately \$12.7 million. This total does not include expenses related to debt service or capital improvements, which are accounted for in our study separately. Exhibit 2.1.1 provides a breakdown of the projected sewer operating expenses by category (with percent of total budget) for FY 2019.

Exhibit 2.1.1 FY 2019 Projected Sewer Operating Expenses¹



It should be noted that the Personnel Services shown above are the salary and benefit costs directly attributable to the Sewer Fund from Finance Operations, Public Works Administration, Utility Engineering, and Utility Maintenance.

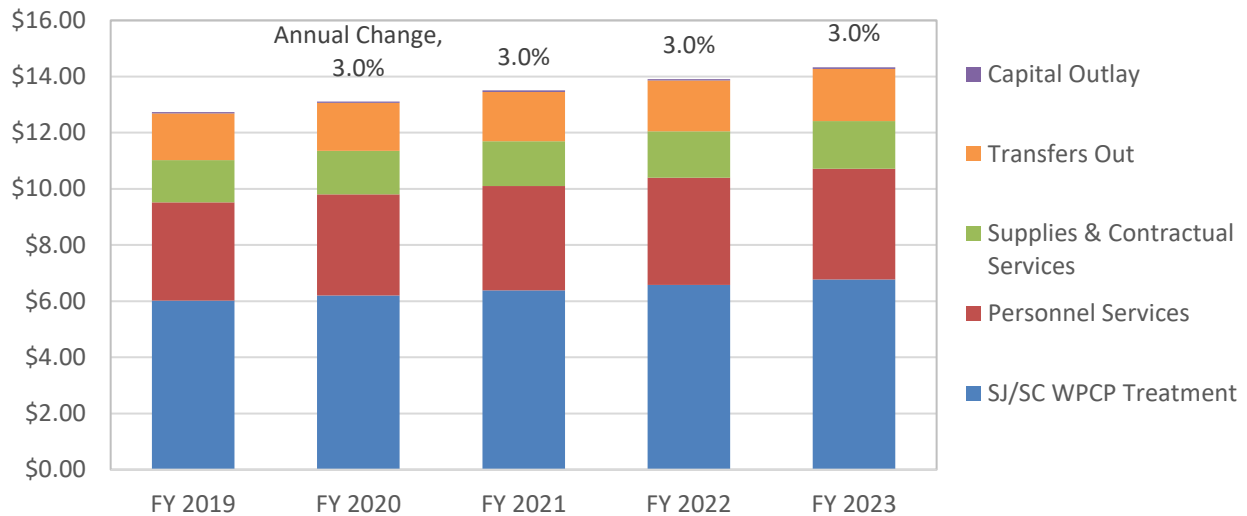
Transfers Out include costs that are incurred by other City funds that directly benefit the City's sewer system, and therefore are properly allocated to be collected via sewer rates within the Sewer Fund. These costs include not only personnel costs, but materials, supplies, and other costs related to projects that impact the sewer system. These are projects performed by other City departments that impact or are in the vicinity of the sewer utility, therefore it is proper that the sewer budget includes these transfers out to pay back other City departments for doing work on the sewer system. These transfers are assumed to continue at the same level as the FY 2019 budget, with 3.0% inflation per year to account for ongoing increases in costs related to City projects.

To project all other operating expenses, FY 2019 sewer budget line items were escalated using various inflation factors on a line item basis. The inflation assumptions for each line item are based on both the City's historical cost increases and the overall trend of the increasing cost of operating wastewater utilities nationwide, which has outpaced overall inflation over the past twenty years.

On average, the sewer operating budget is assumed to increase 3.0% per year. Exhibit 2.1.2 shows sewer budgeted O&M expenses for the base year (FY 2019) and projected O&M expenses for the remaining four fiscal years of the planning period (FY 2020 to FY 2023) with percent change from the previous year.

¹ Source: CityofMilpitasbudgetFY2018-19.pdf

Exhibit 2.1.2 Projected Sewer Operating Expenses



Increases in years beyond FY 2023 are assumed to continue at the pace of 3.0% per year.

2.2 Capital Costs

The annualized capital costs related to providing sewer service are generally comprised of existing debt service and any anticipated capital projects, which may be funded via the issuance of debt (typically bonds, loans or similar financial instruments) or funded from cash (either reserves on hand or cash collected from rates). This section will detail the capital costs that are projected for the City's sewer system over the next ten years.

2.2.1 Existing Debt Service

On December 1, 2006, the Milpitas Public Financing Authority issued Certificates of Participation, 2006 Series A (Sewer COPs), in the original principal amount of \$9,535,000 to finance certain sewer facilities within the City. These sewer facilities included replacement of appurtenances at the Main Sewage Pump Station (February 2007 to November 2008), and the improvements were constructed to provide sewer service for all customers within the City. The Sewer COPs are collateralized by net revenues from the City's Sewer System Installment Sale Agreement. In FY 2018, the City refinanced the 2006 COPs with new Wastewater Bonds with a principal balance of \$4,725,000. Annual principal and interest payments continue through FY 2027.

Exhibit 2.2.1 shows the future debt payments included in this analysis related to the 2017 Wastewater Bonds.

Exhibit 2.2.1 2017 Wastewater Bond Payment Schedule²

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Principal	\$480,000	\$460,000	\$475,000	\$495,000	\$515,000
Interest	\$170,273	\$187,500	\$173,700	\$154,700	\$134,900
Total Debt Service	\$650,273	\$647,500	\$648,700	\$649,700	\$649,900
% Change		(0.4%)	0.2%	0.2%	0.0%

The City's sewer debt service payments are accounted for in MFSG's rate projections.

2.2.2 Planned City of Milpitas Sewer Capital Improvement Projects

The City's capital improvement program (CIP) includes two distinct cost centers. The first is a list of projects approved by the City of Milpitas to repair, rehabilitate, or replace the City's sewer assets. The other capital cost is the portion of the SJ/SC WPCP capital improvements that the City of Milpitas is obligated to pay towards the repair, rehabilitation and replacement of the WPCP's assets.

Included in MFSG's rate projections is an analysis of the City's buried infrastructure. MFSG used data provided by the City to identify the average useful life and replacement cost of the City's sewage collection system pipes. The City's asset database contains information regarding the material, length, and vintage of its sewer pipes, which is summarized below.

Exhibit 2.2.2 Summary of City of Milpitas Sewer Pipes³

Pipe Material	Total Length (LF)	% of Total Length	Avg Year Installed	Avg Year to Replace	Total Replacement Cost
Reinforced Concrete	40,060	5.35%	1984	2009	\$36,778,618
Vitrified Clay	665,389	88.83%	1973	2048	\$386,045,097
Acrylonitrile-Butadiene-Styrene (ABS)	6,975	0.93%	1978	2035	\$4,083,750
Polyvinyl Chloride (PVC)	14,250	1.90%	1984	2044	\$8,426,500
Cured in Place	50	0.01%	1975	1980	\$32,500
Ductile Iron	280	0.04%	1965	2025	\$126,000
Stainless Steel	22,015	2.94%	1980	2060	\$14,644,507
Total/Average	749,019	100.0%	1974	2046	\$450,136,972

Based on the install year and the assumed useful life of each the City's sewer pipe segments, about 3.7% of the total length of the City's pipe has reached the end of its useful life, with a replacement cost of \$25,128,616. MFSG's analysis calculated that on average, an additional \$3.38 million is needed each year to properly reinvest in the City's Sewer System. However, this additional line replacement cost is not included in this analysis because the City is currently planning a detailed condition assessment of its buried assets within the next fiscal year, the results of which will be a much more detailed and accurate sewer line replacement plan that the City plans to implement at the end of that study. It is anticipated that the results of that study will be incorporated into the City's next cost of service study, impacting rates beginning in FY 2024.

Exhibit 2.2.3 provides a breakdown of the City of Milpitas' planned CIP spending included in this analysis.

² Source: 2017 Wastewater Bond Debt Service Schedule.pdf

³ Source: SW depreciation.xlsx, Tab B-Sewer Pipe Components

Exhibit 2.2.3 Planned Sewer Capital Improvement Projects⁴

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sewer Condition Assessment (6119)	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000
Sewer Overflow Improvement (6123)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Pump Station Treatment Improv. (6125)	\$150,000				
Minor Sewer Projects (6126)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Supervisory Control and Data Acquisition		\$1,550,000			
System Hydraulic Modeling 17-19 (6129)	\$50,000	\$50,000			
Sewer Cathodic Protection Improv (6131)	\$625,000				
Master Plan 2019 (6132)	\$450,000				
Seismic Study 19 - 20		\$100,000			
System Replacement (6133)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Pump Station Treatment Improv (6125)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Main Lift Station Odor Control (6130)	\$300,000	\$1,950,000	\$0	\$0	\$0
MFSG Model Adjustment	\$115,000	\$184,910	\$1,225,000	\$1,225,000	\$1,225,000
Total City of Milpitas Capital Expenses	\$2,515,000	\$4,609,910	\$2,000,000	\$2,000,000	\$2,000,000

The model adjustment listed above is a placeholder that aligns the model's project listing with the City's policy of setting aside at least \$2.0 million per year in Infrastructure Replacement. Although the City has not identified specific projects in fiscal years 2021, 2022, and 2023, as projects are added to the City's adopted CIP, the adjustment can be removed, and the actual projects entered. The above projections ensure that the rates recommended by MFSG are in compliance with the City's reserve policy.

The above planned projects are assumed to be 100% funded by the City's sewer user rates, as opposed to the capacity fees it charges new customers, for several reasons. First, historically the City has used capacity fees collected each year to reduce the cost of treatment capital allocated to the City by San José, not reduce the spending on City CIP projects. Second, the City's CIP projects are all rehabilitative in nature and are not increasing the capacity of the system, and therefore should be paid for by the current users of the system. Finally, capacity fees are unpredictable and if the City based its CIP funding on the collection of a certain amount of capacity fees, in cases where the City collects less in capacity fees than planned, user rates would need to be adjusted to make up the shortfall. For these reasons, 100% of the City's CIP is assumed to be funded with user rates.

All the City of Milpitas CIP costs shown above are assumed to be PAYGO (cash) funded each year. That is, the City will not issue any debt to pay for the sewer asset rehabilitation projects listed above.

2.2.3 SJ/SC Regional Waste Water Facility Capital Expenses and Projected Debt Service

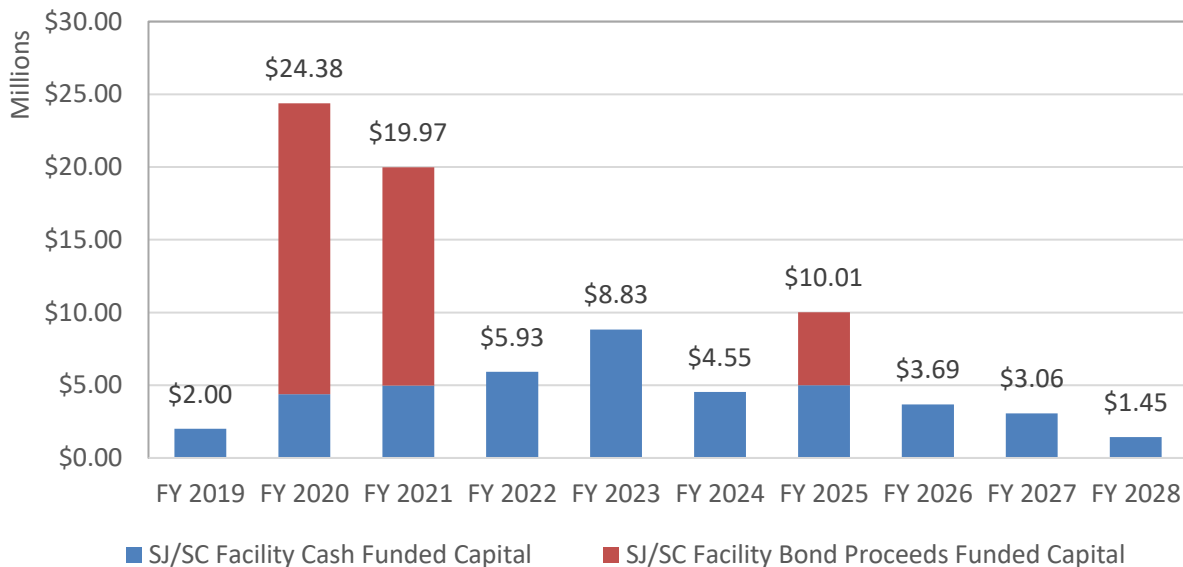
One hundred percent of the City of Milpitas' sewer flow is transported to and processed at the SJ/SC Regional Waste Water Facility. Therefore, the City pays a share of both the operating and capital costs of the facility. For operating costs, the City is billed based on the proportional flow sent to the facility from the City as a percentage of the facility's total flow each year. For capital costs, the City is billed a fixed percentage of the facility's capital program based on the City's buy-in of the facility's total treatment capacity. Currently, the City's capacity buy-in is 7.65% of the facility's total capacity.

Each year, the City of San José gives to the City of Milpitas a ten-year projection of the capital costs related to the SJ/SC Regional Waste Water Facility and the portion of those costs that the City of Milpitas is

⁴ Source: City of Milpitas 2018 Capital Improvement Plan

obligated to pay. These costs have been historically volatile, with large differences in the amount due on a year to year basis. The current projected ten-year SJ/SC Regional Waste Water Facility capital costs that must be recovered by the City of Milpitas, along with the funding source assumed each year, are shown in Exhibit 2.2.4.

Exhibit 2.2.4 Ten-Year Projection of SJ/SC Regional Waste Water Facility Capital Costs⁵



MFSG's analysis included the assumption that the City will utilize three debt issues to pay for the SJ/SC Regional Waste Water Facility capital payments during the next ten years:

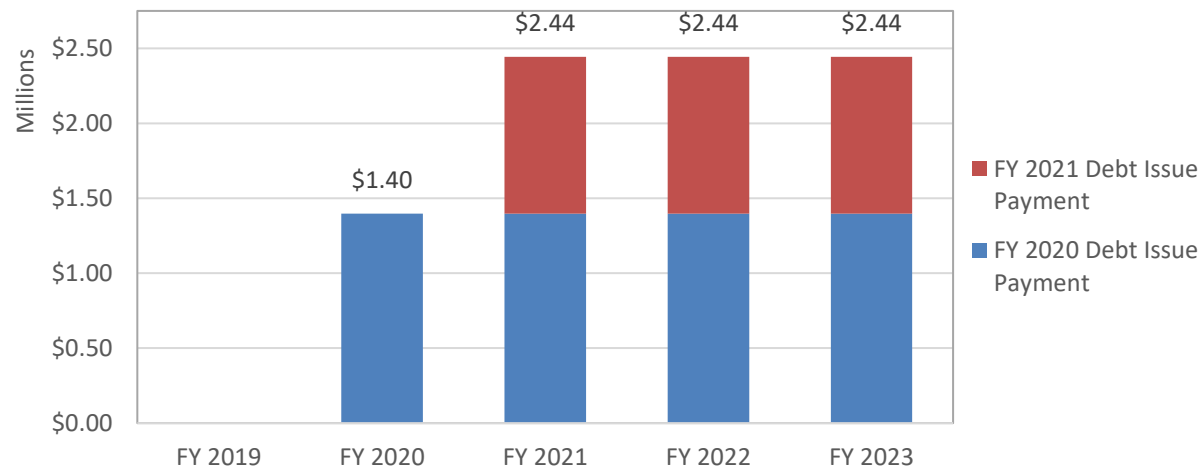
- \$20,000,000 in FY 2020
- \$15,000,000 in FY 2021
- \$5,000,000 in FY 2025

The use of bond proceeds to fund this major expense will smooth out the rate impact on the City's customers and allow for the long-term planning of rate increases due to SJ/SC Regional Waste Water Facility capital expenses. Over the ten-year projection shown above, the average annual cash spending on SJ/SC Regional Waste Water Facility capital is about \$4.38 million dollars. The City's rates must also support the debt service resulting from the three new bond issues assumed above.

Each of these bond issues is assumed to have issuance costs equal to 1.5% of the principal amount, an interest rate of 5.5% and a payment term of 30 years. These are conservative assumptions, as the City may qualify for lower interest rate terms. The projected total debt service obligation of the City of Milpitas that is the result of the two debt issues within the five-year planning period is shown below in Exhibit 2.2.5.

⁵ Source: CIP Allocation for RWF (17MAY2018).pdf

Exhibit 2.2.5 Projected New Debt Service Payments



The impact of these additional debt service payments has been factored into MFSG's rate projections. Overall, MFSG's approach takes into account the annual cash needs of the City's sewer system, so the capital cash needs vary from the actual spending in years where the City issues debt. To illustrate the impact on rates, Exhibit 2.2.6 shows the sources and uses of capital funds for the five-year projection.

Exhibit 2.2.6 Sources and Uses of Sewer Capital Funds

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sources of Capital Funds:					
City of Milpitas Sewer Rates	\$4,515,000	\$10,386,512	\$9,416,007	\$10,371,129	\$13,271,577
Loan Proceeds	\$ -	\$20,000,000	\$15,000,000	\$ -	\$ -
Total Sources of Capital Funds:	\$4,515,000	\$30,386,512	\$24,416,007	\$10,371,129	\$13,271,577
Uses of Capital Funds:					
City of Milpitas Capital Projects	\$2,515,000	\$4,609,910	\$2,000,000	\$2,000,000	\$2,000,000
SJ/SC Capital Projects	\$2,000,000	\$24,379,853	\$19,971,696	\$5,926,818	\$8,827,266
SJ/SC Debt Service	\$ -	\$1,396,749	\$2,444,311	\$2,444,311	\$2,444,311
Total Uses of Capital Funds:	\$4,515,000	\$30,386,512	\$24,416,007	\$10,371,129	\$13,271,577

The sources for the above table are as follows: Loan Proceeds: Exhibit 2.2.4; City of Milpitas Capital Projects: Exhibit 2.2.3; SJ/SC Capital Projects, Exhibit 2.2.4; SJ/SC Debt Service: Exhibit 2.2.5.

The total capital needs each year that must be generated from rates is the first line under sources of capital funds, City of Milpitas Sewer Rates. That is the total cash capital spending and debt service that must be supported by rates each year.

2.3 Sewer Revenue Requirements

The total annual cost of operating the City's sewer system (the gross revenue requirements) includes operating and maintenance expenses and current and future capital costs. The sum of these costs, less any miscellaneous revenues, is the amount that needs to be recovered from user rates (referred to as the net revenue requirement).

The term “miscellaneous revenues” refers to two distinct revenue sources of the Sewer Fund. The first is the amount of interest income generated by the Sewer Fund reserves, which is allocated to the Fund each year. These revenues are estimated to be \$395,000 in FY 2018 and are estimated to be \$446,000 in FY 2019. MFSG’s model projects that these revenues will remain constant throughout the projection period.

The other miscellaneous revenue that is accounted for within the Sewer Fund is called Development revenue. These are the capacity charges levied by the City to new customers of the sewer system. These charges were estimated to be \$1.0 million in FY 2018 and FY 2019. MFSG’s analysis does not include these revenues going forward for two reasons. First, these revenues are unpredictable. The City is reaching buildout, and although some infill development will result in capacity fees being paid to the City’s Sewer Fund in the years to come, MFSG considered the conservative approach of not reducing the revenue needs of the sewer system by any amount of Development revenue. Second, in the case that the City does collect Development revenue, those monies are directed to the City’s capital improvement plan to pay down projects that have been approved each fiscal year. In the case that those projects are fully funded, the City augments its capital reserves with the Development revenue. In either case, MFSG’s approach does not include Development revenues in order to avoid any case in which the City collects less in Development revenues than projected, resulting in the need to either draw down on capital reserves more than predicted, or raise user rates to compensate for the difference in projected vs. actual revenues.

MFSG’s calculated rates assume that the entire system must be supported by its existing customer base. This is a conservative approach that will result in rates that will fully fund the projected costs of the system without the use of any Development revenue. Any Development revenue collected in fiscal years 2019 to 2023 will only improve the financial forecasts provided in this study.

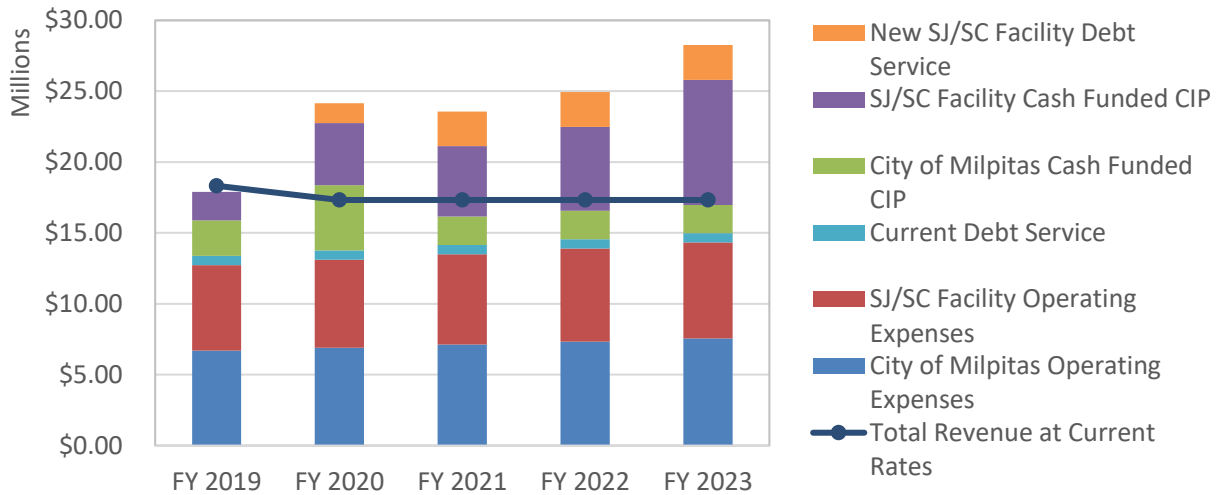
Exhibit 2.3.1 shows the revenue requirements (with percent change from the previous year) for the first five years of the planning period for the City’s sewer system.

Exhibit 2.3.1 Sewer Net Revenue Requirements Projection

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
City of Milpitas Operating Expenses	\$6,708,195	\$6,909,441	\$7,116,724	\$7,330,226	\$7,550,133
SJ/SC Facility Operating Expenses	\$6,021,401	\$6,202,043	\$6,388,104	\$6,579,747	\$6,777,140
City of Milpitas Cash Funded CIP	\$2,515,000	\$4,609,910	\$2,000,000	\$2,000,000	\$2,000,000
SJ/SC Facility Cash Funded CIP	\$2,000,000	\$4,379,853	\$4,971,696	\$5,926,818	\$8,827,266
Current Debt Service	\$650,273	\$647,500	\$648,700	\$649,700	\$649,900
New SJ/SC Facility Debt Service	\$ -	\$1,396,749	\$2,444,311	\$2,444,311	\$2,444,311
Total Revenue Requirement	\$17,894,869	\$24,145,496	\$23,569,536	\$24,930,803	\$28,248,750
Less Miscellaneous Revenues	(\$1,446,000)	(\$446,000)	(\$446,000)	(\$446,000)	(\$446,000)
Net Revenue Requirement	\$16,448,869	\$23,699,496	\$23,123,536	\$24,484,803	\$27,802,750
% Change		44.1%	(2.4%)	5.9%	13.6%

The revenue requirements of the City’s sewer system fluctuate greatly with the varying levels of capital infrastructure investment. Exhibit 2.3.2 shows how the revenue requirements of the system compare on an annual basis to the City’s revenues at the current (FY 2018) sewer rates.

Exhibit 2.3.2 Sewer Revenue Requirement vs. Revenue at Current Rates



The City's current rates cannot support the long-term cash needs of the system, specifically the major capital investment needed to fund the SJ/SC Facility capital requirements. MFSG's rate plan phases in rate increases to account for the overall trend in capital investment, as well as the increases in ongoing operating costs. However, before calculating rates, a detailed customer and consumption analysis must be performed. The next section of this report details this analysis.

3. CUSTOMERS AND USAGE

This section provides a summary of sewer customer accounts and sewage generation.

3.1 Customer Account and Usage Summary

The City currently provides sewer service to a population of over 77,000. Exhibit 3.1.1 provides a breakdown of most recently available (FY 2017) sewer customers by class. The rightmost column shows the percentage of metered water that is considered as billable sewer flow for each customer class. For example, Lucky Pure Water is only billed based on 29.19% of its metered water usage, because it has been determined based on their commercial process that 70.81% of its metered water does not end up as sewer effluent.

Exhibit 3.1.1 FY 2017 Customers and Usage by Class⁶

Customer Class	FY 2017 Accounts	FY 2017 Adjusted Usage (HCF)	% of Billed Water Used for Sewer
<u>Residential Dwelling Units*</u>			
Single-Family	12,427	1,097,580	100.00%
Mobile Home Parks	521	35,847	100.00%
Multiple-Family	10,067	682,820	100.00%
<u>Commercial</u>			
Motels and Hotels	25	102,661	100.00%
General Office	355	174,990	100.00%
City of Milpitas	35	12,680	100.00%
Service Stations	38	17,654	100.00%
Eat/Drink Establishments	179	212,372	100.00%
Convalescent Hosp/Daycare	21	16,397	100.00%
Personal Services, Laundries	58	35,194	100.00%
Electrical/Electronics	147	150,403	100.00%
Machinery Manufacture	18	4,349	100.00%
<u>Monitored Sites</u>			
RockTenn (Jefferson Smurfit)	1	2,848	29.76%
T. Marzetti Co.	2	13,815	79.84%
Prudential Overall Supply	2	19,742	100.00%
Siemens Water Tech	2	43,450	100.00%
Elmwood Rehabilitation	5	93,018	100.00%
Linear Technology	6	105,018	100.00%
DS W	2	654	100.00%
Magic Tech & Headway Tech	4	43,542	100.00%

⁶ Source: FY 18-19_Forms 1-6.xls

Customer Class	FY 2017 Accounts	FY 2017 Adjusted Usage (HCF)	% of Billed Water Used for Sewer
<u>Non-Monitored Sites</u>			
Lucky Pure Water	1	352	29.19%
Milpitas Materials	1	16	0.72%
Union Pacific Railroad	1	26	100.00%
Cisco	5	11,752	21.00%
Lifescan	1	221	100.00%
	9	12,366	
<u>Institutional</u>			
Schools/Colleges	64	23,803	100.00%

* Residential Customers are measured in Dwelling Units and billed a bi-monthly fixed fee without measured usage. The usage shown is an estimate based on per Dwelling Unit values of: 3.54 persons per Single Family, 2.24 persons per Mobile Home, and 2.73 persons per Multiple-Family unit.

Residential customers are measured in Dwelling Units in order to estimate the billable flow from each residential account without the use of measured water consumption.

Each residential account is one Dwelling Unit. However, the number of persons per Dwelling Unit vary for each class. The source of these values in San José's 2015 Flow Study, Table 2.5 on page 11. The values are based on census track data from the 2012 American Community Survey (ACS) data, estimated to 2015 values:

- 3.54 persons per Single Family
- 2.24 persons per Mobile Home
- 2.73 persons per Multiple-Family.

To estimate the total flow of each residential class, a value of 51 gallons per day (GPD) is assigned to each person. Therefore, each Single Family account is assumed to use 51 GPD times 3.54 persons, equal to 181 GPD per account. Multiple-Family accounts are assumed to use 51 GPD times 2.73 persons, equal to 139 GPD per account. As of FY 2018, Mobile Home Parks are not charged the full allocation for the assumption of 35,847 HCF per year assessed by the SJ/SC facility, based on 63 GPD per person, or 141 GPD per account. Mobile Home accounts are assumed to use 51 GPD (in line with Single and Multiple Family allocations) times 2.24 persons, equal to 114 GPD per account.

The City currently bills Mobile Home Parks for 114 GPD per unit, resulting in a bi-monthly rate that is lower than the cost incurred by the City to provide sewer service to such Mobile Home Park. MFSG's study assumes that the Mobile Home Park rate is immediately brought to an allocation of 141 GPD per dwelling unit, in line with the flow parameters used by the City of San José when allocating operational treatment costs to the City of Milpitas. Section 6.2 of this report contains a more thorough discussion of this issue.

Several of the City's sewer customers receive sewer bills based on adjusted usage. MFSG's analysis assumes that these usage adjustments will remain constant for the entire projection period. The usage values above represent the adjusted usage that is used to calculate each customer's sewer bill.

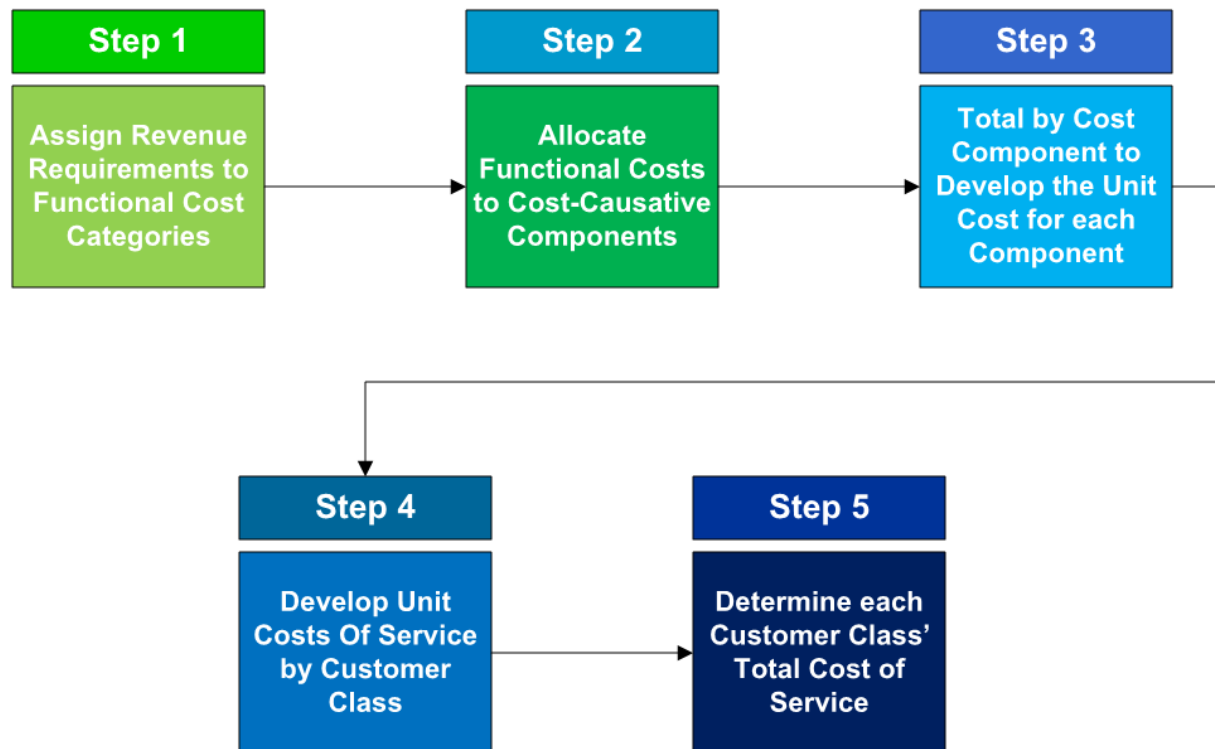
The number of customer accounts and dwelling units was held at its current level for MFSG's analysis, with zero growth in the number of customers each year. This is a conservative projection, as the City will experience some development, and therefore increase in customers, over the five-year planning period.

4. COST OF SERVICE ANALYSIS

4.1 General Overview of Cost of Service Principles

The general industry standard practice of allocating sewer costs among a system's customer is outlined in the Water Environment Federation's *Manual of Practice 27: Financing and Charges for Wastewater Systems*.

Exhibit 4.1.1 General Cost of Service Process



The first step of the cost of service analysis is to determine the revenue requirement, which was outlined in Section 2 of this report. Once the operating and capital costs are determined, they each must be separated into functional cost categories. Then, each functional cost category must be allocated to one of four cost causative components: Flow, Biochemical Oxygen Demand (BOD), Total Suspended Solids (TSS) and Total Nitrogen (NH₃). A brief description of each of these components is as follows:

- Flow is simply the volume of effluent that must be treated by a treatment process.
- Biochemical Oxygen Demand (BOD) is the amount of dissolved oxygen needed (i.e. demanded) by aerobic biological organisms to break down organic material present in a given water sample.
- Total suspended solids (TSS) is the dry-weight of suspended particles, that are not dissolved, in a sample of water that can be trapped by a filter that is analyzed using a filtration apparatus.

- Ammonia Nitrogen (NH_3) must undergo nitrification, the microbial process by which reduced nitrogen compounds (primarily ammonia) are sequentially oxidized to nitrite and nitrate.

Because each customer class produces different levels of flow and concentration of pollutants, it is important to properly allocate the costs of the sewer system to these cost causative components to properly charge each customer class based on the costs that it incurs.

In general, the City's current rates adhere to the industry standard outlined above. The cost of service exercise performed for the City of Milpitas includes two separate allocations:

1. Allocation of Personnel Services costs to a "Flat Fee" based on Dwelling Units per customer class; and
2. Allocation of all other O&M and Capital costs based on the four cost causative components of Flow, BOD, TSS and NH_3 .

The resulting rates represent the equitable distribution of the City's sewer costs among each of its customer classes. MFSG's cost of service allocations utilize the same framework as the City's current rate calculations, however MFSG's analysis assumes a greater allocation of costs to the City's Flat Fee, as detailed in the next section.

4.2 Allocation of Personnel Services to a Flat Fee

The City's FY 2019 Sewer Fund Personnel Services cost is equal to \$3,497,645, as set forth in the City's budget. These costs are all related to the direct administration and customer service functions of the City's Sewer Fund. Currently, the City allocates a portion of its Personnel Services costs to a "Flat Fee" that is allocated between Residential and Non-Residential customers based on Dwelling Units (residential customers) and accounts (non-residential customers). In FY 2018, the City allocated about \$2.2 million to this fee. MFSG's recommendation is to include the full cost of Personnel Services in the Flat fee and continue to allocate those costs between Residential and Non-Residential customers based on Dwelling Units and accounts.

The City's Personnel Services costs are the salaries and benefits directly associated with providing sewer service to the City's customers through the functions of Finance Operations, Public Works Administration, Utility Engineering and Utility Maintenance. The most equitable method of distributing these costs between Residential and Non-Residential customers is doing so based on Dwelling Units (for residential) and accounts (for non-residential). The costs are distributed to residential and non-residential customers based on the total number of dwelling units or accounts in each class, as shown in 0.

Exhibit 4.2.1 FY 2019 Allocation of Personnel Services Costs

	DU / Accounts	% Allocation	FY 2019 Costs
Personnel Services			\$3,497,645
Flat Fee Cost Allocation			
Residential	23,015	95.9%	\$3,355,774
Non-Residential	973	4.1%	\$141,871
Flat Fee per Month per Account (Non-Residential)			\$12.15
Additional Cost per HCF for Residential			\$1.85

The \$3,355,774 (Source: Exhibit 2.1.1) then must be allocated to the three residential customer classes. MFSG recommends that the City continue to allocate these costs to the three residential classes based on each class' assumed flow (HCF per year, Source: Exhibit 3.1.1), as shown in Exhibit 4.2.2.

Exhibit 4.2.2 FY 2019 Allocation of Personnel Services Costs to Residential Customers

Residential Flat Fee Allocation	HCF per Year	% Allocation	Residential Flat Fee Costs
Single-Family (70)	1,097,580	60.4%	\$2,027,935
Mobile Home Parks (72)	35,847	2.0%	\$66,232
Multiple-Family (71)	682,820	37.6%	\$1,261,607
Total Residential Flat Fee Revenue			\$3,355,774

The above costs are included in the proposed FY 2019 bi-monthly fee charged to all Residential customer accounts. Added to these costs are the other operational and capital costs described in the next section.

For Non-Residential customers, the proposed FY 2019 Flat Fee revenue is \$141,871. There are 973 non-residential accounts, so this revenue is collected as a \$24.30 fee per bi-monthly bill for each Non-Residential customer account.

4.3 Development of Unit Costs of Service for Non-Personnel Operating and Capital Cost Categories

The first step of the remaining cost of service exercise is to isolate the operating costs the City incurs between collection costs (allocated 100% based on Flow) and treatment costs (allocated to Flow, BOD, TSS and NH₃). This is simple for the City of Milpitas, because the only operating cost related to treatment is the line item in the City's budget that is the operating payment to the SJ/SC Regional Waste Water Facility. The other costs of the city can be split between Supplies and Contractual Services, Capital Outlay, and Transfers Out to other funds, which are purely related to the City's operation and maintenance of its collection system. Supplies and Contractual Services include the cost the City pays for the material it needs to complete its work, such as minor tools, chemicals, and small equipment. The City also uses contractual services to support staff with repair and maintenance work. The City budgets for Services and supplies each year to the annual budget process and the budgeted amounts are based on the projected work-plan for the upcoming fiscal year.

The second step in the City's cost of service process is also very straightforward. Because 100% of the City's costs are not related to treatment, those cost categories can be allocated 100% to the cost causative component of flow. The allocation percentages for treatment costs related to the SJ/SC Facility are given to the City of Milpitas by the City of San José on an annual basis.

The third step in the cost of service process is to simply multiply each cost category's total by the percentage allocation for each cost causative component, resulting in the total operating cost by cost causative component Source: Exhibit 2.1.1). The first three steps of the cost of service process for the system's operating costs are shown in Exhibit 4.3.1.

Exhibit 4.3.1 FY 2019 Operating Costs by Functional Cost Categories and Cost Causative Components

Functional Cost Categories	FY 2019 Costs	Flow	BOD	TSS	NH ₃
Supplies & Contractual Services	\$1,506,276	100.0%	0.0%	0.0%	0.0%
Capital Outlay	\$45,000	100.0%	0.0%	0.0%	0.0%
Transfers Out	\$1,659,274	100.0%	0.0%	0.0%	0.0%
SJ/SC WPCP Treatment	\$6,021,401	33.8%	24.9%	21.6%	19.6%
Total	\$9,231,951	\$5,248,734	\$1,501,978	\$1,300,803	\$1,180,435

The system's capital costs (Sources: Exhibits 2.2.1, 2.2.3 and 2.2.4) must also be allocated to the four cost causative components in the same manner. The functional cost categories for capital expenses are the City's existing debt, the City's CIP and the CIP payment the City of Milpitas must pay for the treatment services provided at the SJ/SC Regional Waste Water Facility. The first three steps of the cost of service allocation is shown in Exhibit 4.3.2.

Exhibit 4.3.2 FY 2019 Capital Costs by Functional Cost Categories and Cost Causative Components

Functional Cost Categories	FY 2019 Costs	Flow	BOD	TSS	NH ₃
Existing Debt Service	\$650,273	69.7%	13.5%	7.3%	9.5%
City of Milpitas Capital Projects	\$2,515,000	81.7%	9.0%	5.8%	3.4%
SJ/SC Facility Capital Projects	\$2,000,000	81.7%	9.0%	5.8%	3.4%
Total	\$5,165,273	\$4,143,347	\$495,564	\$309,455	\$216,906

Although the City's capital projects are focused on the collection system owned by the City, those projects are necessary to provide both collection and treatment services for the City's customers, and therefore it is appropriate to allocate those capital costs in the same way as the SJ/SC Facility costs.

The debt service allocations are based on the use of the funds raised by the 2006 Series A Sewer Certificates of Participation. Both the City of Milpitas CIP and SJ/SC Facility CIP are allocated based on the total plant costs given to the City of Milpitas by the City of San José.

Using the above allocations, MFSG has calculated the cost basis for each of the City's sewer service functions, completing steps one, two and three of the cost of service process. The fourth step is developing units of service for each customer class.

4.4 Development of Unit Costs of Service by Cost Causative Component

The City collects data on each of its customer classes, including the "loading" of each pollutant tracked within the sewer cost of service analysis. Flow is tracked as million gallons per day (MGD), while the pollutant loadings are tracked as pounds per day (lbs/day) based on the yearly active days for each customer class, which range from 176 to 365. Exhibit 4.4.1 shows the annual loadings of each cost causative component for the most recently available Fiscal Year.

Exhibit 4.4.1 Cost Causative Component Data by Customer Class

Customer Class	FY 2017 Units (HCF)	Flow (MGD)	BOD (lbs/day)	TSS (lbs/day)	NH3 (lbs/day)	Days Active
Single-Family	1,097,580	2.249	4.693	4.693	0.657	365
Mobile Home Park	35,847	0.073	0.153	0.153	0.021	365
Multiple-Family	682,820	1.399	2.919	2.919	0.409	365
Motels and Hotels	102,661	0.210	0.544	0.212	0.012	365
General Office	174,990	0.502	0.544	0.335	0.046	261
City of Milpitas	12,680	0.029	0.032	0.020	0.003	323
Service Stations	17,654	0.036	0.054	0.085	0.000	365
Eat/Drink Establishments	212,372	0.435	4.540	2.034	0.036	365
Convalescent Hosp/Daycare	16,397	0.034	0.064	0.024	0.004	365
Personal Services, Laundries	35,194	0.072	0.090	0.066	0.003	365
Electrical/Electronics	150,403	0.431	0.108	0.054	0.108	261
Machinery Manufacture	4,349	0.012	0.030	0.057	0.000	261
RockTenn (Jefferson Smurfit)	2,848	0.006	0.109	0.006	0.001	365
T. Marzetti Co.	13,815	0.033	0.659	0.066	0.000	313
Prudential Overall Supply	19,742	0.057	0.250	0.134	0.001	261
Siemens Water Tech	43,450	0.125	0.009	0.367	0.001	261
Elmwood Rehabilitation	93,018	0.191	0.660	0.497	0.035	365
Linear Technology	105,018	0.301	0.234	0.179	0.050	261
DS W	654	0.002	0.000	0.000	0.000	261
Magic Tech & Headway Tech	43,542	0.125	0.447	0.002	0.001	261
Lucky Pure Water	352	0.001	0.001	0.000	0.000	365
Milpitas Materials	16	0.000	0.000	0.000	0.000	365
Union Pacific Railroad	26	0.000	0.000	0.000	0.000	261
Cisco	11,752	0.034	0.008	0.004	0.008	261
Lifescan	221	0.001	0.000	0.000	0.000	261
Schools/Colleges	23,803	0.101	0.110	0.084	0.025	176
Total	2,901,202	6.458	16.260	11.991	1.423	

To determine the unit rate for operating expenses, each customer class' loading in each cost causative component is multiplied by that customer class' days active. These values are summed to arrive at the blended unit rate of operating costs. For example, Single Family users produced 4.693 lbs/day of BOD, times 365 days active, giving a total lbs/year of 1,712.79. The lbs/year value is determined for each customer class, and then they are added together to arrive at the total lbs/year of 5,708.85. In step three, the annual operating cost of BOD treatment was determined to be \$1,501,978 (see Exhibit 4.3.1), therefore the per unit operating cost of BOD treatment is \$1,501,978 divided by 5,708.85, which equals \$263. This method of determining the unit cost of operating the system is used because it takes into account both the volume and strength of each class' sewer effluent as well as the number of days per year each customer class is active, resulting in a blended per unit cost of operating the whole system on an annual basis.

The capital unit rate is simply the total cost of each cost causative component (as identified in step three) divided by the total loading in each cost causative component shown at the bottom of the above exhibit. For example, the total capital cost of treating TSS was calculated as \$309,455 per year (see exhibit 4.3.2), and the total loading of TSS is 11.991 lbs/year. Therefore, the total capital unit rate for TSS is \$309,455 divided by 11.991, which equals \$25,807. This method of calculating capital costs is straightforward and does not take into account the days active of each customer class, because the capital needs of the system are present regardless of how much the system is being utilized throughout the year. It is assumed that

all customers have access to the system at all times during the year and that capital costs must be recovered from all customers proportionately based on flow and strength of their sewer effluent.

Exhibit 4.4.2 shows the unit rates for each cost causative component.

Exhibit 4.4.2 Blended Unit Rate by Cost Causative Component

Unit Rates	Flow	BOD	TSS	NH ₃
Operating	\$2,419	\$263	\$307	\$2,398
Capital	\$641,539	\$30,478	\$25,807	\$152,394

4.5 Determination of Cost of Service by Customer Class

The last step of the cost of service process is simple. Each customer class' appropriate cost in each or the cost causative components are equal to:

- Operating: Unit Rate x Customer Class Loading x Days Active
- Capital: Unit Rate x Customer Class Loading

Each of these calculations results in a class by class accounting for the costs caused by each customer class.

Exhibit 4.5.1 FY 2019 Operating Costs by Customer Class and Cost Causative Component

Customer Class	FY 2019 Total \$	Flow (\$/year)	BOD (\$/year)	TSS (\$/year)	NH3 (\$/year)
Single-Family	\$3,537,074	\$1,985,696	\$450,629	\$525,614	\$575,135
Mobile Home Park	\$115,520	\$64,852	\$14,717	\$17,166	\$18,784
Multiple-Family	\$2,200,463	\$1,235,329	\$280,343	\$326,992	\$357,800
Motels and Hotels	\$272,549	\$185,730	\$52,265	\$23,795	\$10,759
General Office	\$409,578	\$316,585	\$37,359	\$26,816	\$28,819
City of Milpitas	\$29,679	\$22,940	\$2,707	\$1,943	\$2,088
Service Stations	\$46,626	\$31,939	\$5,219	\$9,469	\$0
Eat/Drink Establishments	\$1,079,785	\$384,215	\$435,964	\$227,812	\$31,795
Convalescent Hosp/Daycare	\$42,210	\$29,665	\$6,193	\$2,670	\$3,682
Personal Services, Laundries	\$82,391	\$63,672	\$8,670	\$7,416	\$2,635
Electrical/Electronics	\$351,387	\$272,103	\$7,410	\$4,322	\$67,553
Machinery Manufacture	\$14,521	\$7,868	\$2,071	\$4,582	\$0
RockTenn (Jefferson Smurfit)	\$16,916	\$5,153	\$10,425	\$661	\$678
T. Marzetti Co.	\$85,868	\$24,993	\$54,309	\$6,380	\$186
Prudential Overall Supply	\$64,128	\$35,716	\$17,145	\$10,706	\$562
Siemens Water Tech	\$109,006	\$78,608	\$628	\$29,380	\$390
Elmwood Rehabilitation	\$318,396	\$168,284	\$63,411	\$55,645	\$31,055
Linear Technology	\$251,991	\$189,994	\$16,091	\$14,303	\$31,603
DS W	\$1,186	\$1,183	\$2	\$0	\$0
Magic Tech & Headway Tech	\$110,378	\$78,774	\$30,662	\$158	\$782
Lucky Pure Water	\$823	\$636	\$75	\$54	\$58
Milpitas Materials	\$36	\$28	\$3	\$2	\$3
Union Pacific Railroad	\$69	\$47	\$8	\$14	\$0
Cisco	\$27,456	\$21,261	\$579	\$338	\$5,278
Lifescan	\$516	\$400	\$11	\$6	\$99
Schools/Colleges	\$63,396	\$43,063	\$5,082	\$4,560	\$10,691
Total Operating Costs	\$9,231,951	\$5,248,734	\$1,501,978	\$1,300,803	\$1,180,435

Exhibit 4.5.2 FY 2019 Capital Costs by Customer Class and Cost Causative Component

Customer Class	FY 2019 Total \$	Flow (\$/year)	BOD (\$/year)	TSS (\$/year)	NH3 (\$/year)
Single-Family	\$1,807,244	\$1,443,005	\$143,020	\$121,101	\$100,117
Mobile Home Park	\$59,024	\$47,128	\$4,671	\$3,955	\$3,270
Multiple-Family	\$1,124,312	\$897,714	\$88,975	\$75,339	\$62,284
Motels and Hotels	\$158,913	\$134,970	\$16,588	\$5,482	\$1,873
General Office	\$353,972	\$321,734	\$16,582	\$8,640	\$7,016
City of Milpitas	\$20,726	\$18,838	\$971	\$506	\$411
Service Stations	\$27,048	\$23,210	\$1,656	\$2,182	\$0
Eat/Drink Establishments	\$475,597	\$279,209	\$138,366	\$52,488	\$5,535
Convalescent Hosp/Daycare	\$24,779	\$21,557	\$1,966	\$615	\$641
Personal Services, Laundries	\$51,189	\$46,270	\$2,752	\$1,709	\$459
Electrical/Electronics	\$297,655	\$276,529	\$3,289	\$1,392	\$16,445
Machinery Manufacture	\$10,392	\$7,996	\$919	\$1,476	\$0
RockTenn (Jefferson Smurfit)	\$7,323	\$3,744	\$3,309	\$152	\$118
T. Marzetti Co.	\$43,032	\$21,180	\$20,100	\$1,714	\$38
Prudential Overall Supply	\$47,493	\$36,297	\$7,609	\$3,450	\$137
Siemens Water Tech	\$89,727	\$79,887	\$279	\$9,467	\$95
Elmwood Rehabilitation	\$160,644	\$122,292	\$20,125	\$12,821	\$5,406
Linear Technology	\$212,529	\$193,085	\$7,142	\$4,608	\$7,693
DS W	\$1,204	\$1,202	\$1	\$0	\$0
Magic Tech & Headway Tech	\$93,907	\$80,056	\$13,609	\$51	\$190
Lucky Pure Water	\$509	\$462	\$24	\$12	\$10
Milpitas Materials	\$22	\$20	\$1	\$1	\$0
Union Pacific Railroad	\$56	\$48	\$3	\$4	\$0
Cisco	\$23,258	\$21,607	\$257	\$109	\$1,285
Lifescan	\$437	\$406	\$5	\$2	\$24
Schools/Colleges	\$74,283	\$64,900	\$3,345	\$2,179	\$3,860
Total Capital Costs	\$5,165,273	\$4,143,347	\$495,564	\$309,455	\$216,906

By adding each customer class' operating and capital cost recovery, it can be determined what percentage of annual rate revenue should be generated by each customer class. Exhibit 4.5.3 shows the results of the cost of service analysis.

Exhibit 4.5.3 Cost of Service Result by Customer Class

Annual Cost Recovery Per Class	Total O&M	Total Capital	Total \$	O&M %	Capital %
Single-Family	\$3,537,074	\$1,807,244	\$5,344,318	38.3%	35.0%
Mobile Home Park	\$115,520	\$59,024	\$174,544	1.3%	1.1%
Multiple-Family	\$2,200,463	\$1,124,312	\$3,324,775	23.8%	21.8%
Motels and Hotels	\$272,549	\$158,913	\$431,462	3.0%	3.1%
General Office	\$409,578	\$353,972	\$763,550	4.4%	6.9%
City of Milpitas	\$29,679	\$20,726	\$50,404	0.3%	0.4%
Service Stations	\$46,626	\$27,048	\$73,674	0.5%	0.5%
Eat/Drink Establishments	\$1,079,785	\$475,597	\$1,555,382	11.7%	9.2%
Convalescent Hosp/Daycare	\$42,210	\$24,779	\$66,990	0.5%	0.5%
Personal Services, Laundries	\$82,391	\$51,189	\$133,580	0.9%	1.0%
Electrical/Electronics	\$351,387	\$297,655	\$649,043	3.8%	5.8%
Machinery Manufacture	\$14,521	\$10,392	\$24,913	0.2%	0.2%
RockTenn (Jefferson Smurfit)	\$16,916	\$7,323	\$24,240	0.2%	0.1%
T. Marzetti Co.	\$85,868	\$43,032	\$128,900	0.9%	0.8%
Prudential Overall Supply	\$64,128	\$47,493	\$111,621	0.7%	0.9%
Siemens Water Tech	\$109,006	\$89,727	\$198,733	1.2%	1.7%
Elmwood Rehabilitation	\$318,396	\$160,644	\$479,040	3.4%	3.1%
Linear Technology	\$251,991	\$212,529	\$464,520	2.7%	4.1%
DS W	\$1,186	\$1,204	\$2,389	0.01%	0.02%
Magic Tech & Headway Tech	\$110,378	\$93,907	\$204,284	1.2%	1.8%
Lucky Pure Water	\$823	\$509	\$1,332	0.01%	0.01%
Milpitas Materials	\$36	\$22	\$59	0.0004%	0.0004%
Union Pacific Railroad	\$69	\$56	\$124	0.001%	0.001%
Cisco	\$27,456	\$23,258	\$50,714	0.3%	0.5%
Lifescan	\$516	\$437	\$954	0.01%	0.01%
Schools/Colleges	\$63,396	\$74,283	\$137,679	0.7%	1.4%
Total Annual Cost	\$9,231,951	\$5,165,273	\$14,397,224	100.00%	100.00%

The results shown above allow the equitable distribution of annual costs to each customer class. In any given fiscal year, the net operating revenue requirement is multiplied by the O&M percentage shown above for each customer class to determine that class' O&M cost responsibility. The same is done for annual capital costs. In each year, the rate determined for each customer class is equal to:

- Residential Customers:

$$\frac{[Flat Fee Allocation + (O\&M Net Revenue Requirement \times \% O\&M Allocation from Cost of Service) + (Capital Net Revenue Requirement \times \% Capital Allocation from Cost of Service)]}{(Billable Dwelling Units \times 6)}$$

The total residential costs are divided by six times the residential billable dwelling units to account for bi-monthly billing. Each customer will receive six sewer bills throughout the year, and therefore the total annual cost must be spread over six times the number of customers.

- Non-Residential Customers:

$$\begin{aligned} & \text{Bi Monthly Flat Fee} \\ & + \\ & \frac{[(O\&M \text{ Net Revenue Requirement} \times \% O\&M \text{ Allocation from Cost of Service}) + \\ & \text{(Capital Net Revenue Requirement} \times \% \text{ Capital Allocation from Cost of Service)}]}{\text{Annual Billable Units in HCF}} \end{aligned}$$

Non-residential customers are billed on flow, so the basis for each rate is the total flow in HCF from each customer class.

The City's rates can now be calculated on an annual basis, given assumed operating and capital costs. The next section of this report details a financial plan developed by MFSG to plan for the major operational and capital investments that the City will need to make in its sewer system over the next five to ten years.

5. FINANCIAL PLAN AND PROPOSED RATES

5.1 Total Revenue Projections at Current Rates

In Section 2, the projected costs (revenue requirements) of the system were presented and, in Section 3, projected customers and sewage generation were presented. In this section, we use the results of the cost of service analysis presented in Section 4 to determine an appropriate financial plan and set sewer rates for the next five years.

5.1.1 Revenues vs. Expenses at Current Rates

The adequacy of revenues from current rates was evaluated in order to determine if existing rates are sufficient to recover the revenue requirements. Exhibit 5.1.1 compares the revenue requirements with total revenue projections at current rates for the base year and the first five years of the planning period.

Exhibit 5.1.1 Sewer Revenue Requirements and Revenue at Current Rates

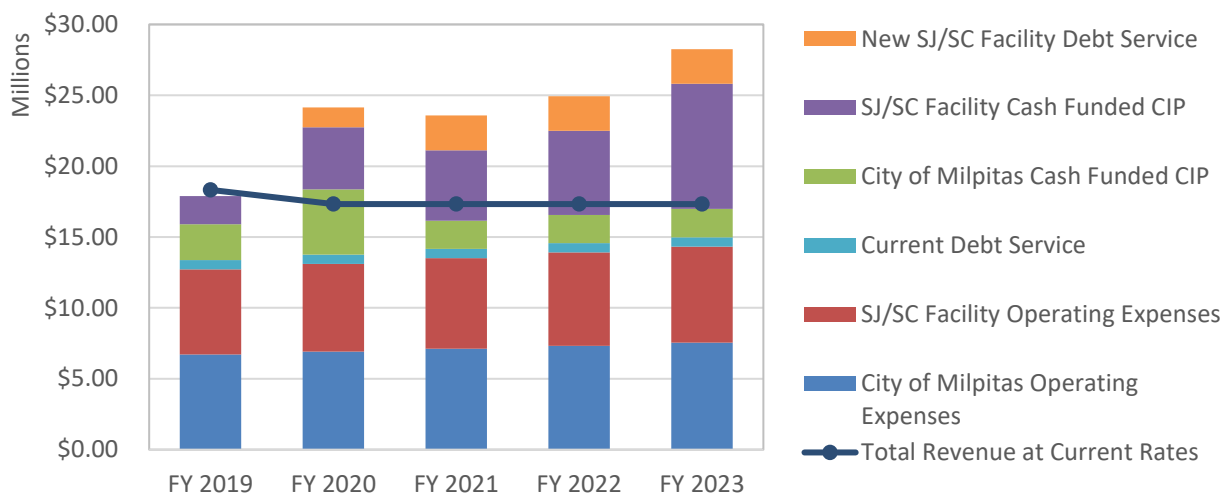
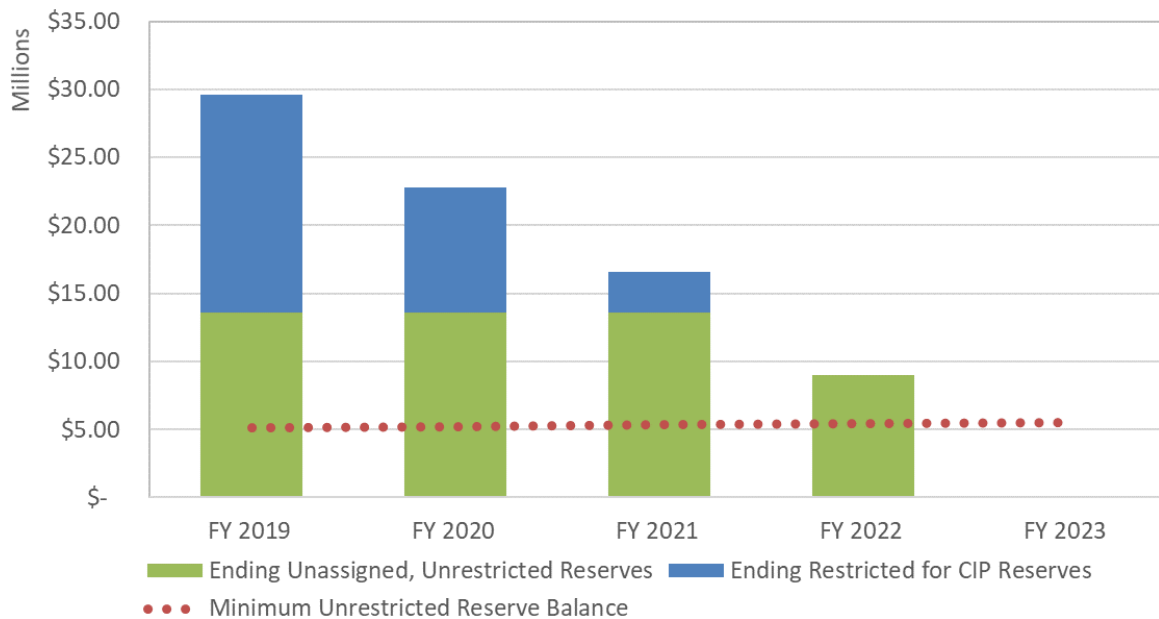


Exhibit 5.1.1 demonstrates that revenue collected at current sewer rates is insufficient to cover the revenue requirements in some years from FY 2020 to FY 2023. Current sewer rates would continue to not to generate sufficient revenue to fund the revenue requirements over the remainder of the long-term planning period. This has a significant impact on the sewer fund's financial health.

5.1.2 Projected Sewer Fund Cash Balances at Current Rates

When considering the five-year rate plan, it is important to consider the long-term impact of rate changes made in early years. If the City were to not adjust rates in the five-year timeframe, the sewer system would experience heavy deficits over both the five-year and ten-year timeframe. Exhibit 5.1.2 shows the five-year sewer fund cash balance projection under the scenario in which the City does not adjust rates in any fiscal year. To be consistent with the City's budget documents, all cash balance charts in this report show the combined balance of the City's Sewer Fund, Sewer Fund CIP, Treatment Plant Construction Fund, Sewer 2017 Bonds Fund, and Sewer Infrastructure Replacement Fund.

Exhibit 5.1.2 Sewer Fund End of Year Balance at Current Rates (Five-Year Projection)



Under the current sewer rates, the Sewer Fund operating cash balance would be completely depleted in FY 2023. MFSG recommends that the City implement annual rate increases immediately to position the fund for the future investments needed in the sewer system.

5.2 Recommended Financial Plan and Rates

Given the results of the projections under current rates, MFSG recommends a phased in financial plan that will generate sufficient revenue over the five-year planning period to fully fund the sewer system and maintain the recommended minimum cash balance in the sewer fund, as well as position the fund for the long-term investments needed in the City's sewer infrastructure. Exhibit 5.2.1 shows MFSG's recommended sewer rates. It should be noted that in FY 2019, the projections assume that the City implement the new rates on February 1, 2019, just over halfway through the Fiscal Year. Each subsequent year assumes that the City adopt rates effective on July 1 of each Fiscal Year.

Exhibit 5.2.1 Recommended Sewer Rates

	Current FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sewer User Rate Revenue Increase per Year		4.0%	8.0%	8.0%	7.0%	6.0%
Month of Implementation		February	July	July	July	July
<u>Residential (per Dwelling Unit)</u>						
Single-Family	\$90.27	\$97.60	\$102.52	\$111.07	\$118.34	\$124.14
Mobile Home Parks	\$56.97	\$76.03	\$79.86	\$86.53	\$92.19	\$96.71
Multiple-Family	\$69.32	\$74.96	\$78.73	\$85.30	\$90.88	\$95.34
Non-Residential Fixed Flat Fee (per bill)	\$15.27	\$24.30	\$25.03	\$25.78	\$26.55	\$27.35
<u>Commercial (per HCF)</u>						
Motels and Hotels	\$4.36	\$4.36	\$4.58	\$4.97	\$5.37	\$5.75
General Office	\$4.67	\$4.67	\$5.44	\$5.67	\$6.14	\$6.84
City of Milpitas	\$4.18	\$4.18	\$4.61	\$4.91	\$5.31	\$5.80
Service Stations	\$4.34	\$4.34	\$4.54	\$4.93	\$5.32	\$5.70
Eat/Drink Establishments	\$7.49	\$7.49	\$7.49	\$8.11	\$8.73	\$9.06
Convalescent Hosp/Daycare	\$4.23	\$4.23	\$4.46	\$4.84	\$5.23	\$5.60
Personal Services, Laundries	\$3.95	\$3.95	\$4.23	\$4.56	\$4.92	\$5.31
Electrical/Electronics	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
Machinery Manufacture	\$6.08	\$6.08	\$6.70	\$7.12	\$7.70	\$8.43
<u>Monitored Sites (per HCF)</u>						
RockTenn (Jefferson Smurfit)	\$4.67	\$8.35	\$8.35	\$9.39	\$10.11	\$10.46
T. Marzetti Co.	\$8.34	\$9.16	\$9.63	\$10.65	\$11.48	\$12.09
Prudential Overall Supply	\$6.70	\$6.70	\$6.70	\$7.08	\$7.66	\$8.42
Siemens Water Tech	\$4.91	\$4.91	\$5.61	\$5.87	\$6.36	\$7.06
Elmwood Rehabilitation	\$5.49	\$5.49	\$5.49	\$5.89	\$6.35	\$6.69
Linear Technology	\$4.59	\$4.59	\$5.47	\$5.71	\$6.18	\$6.88
DS W	\$4.59	\$4.59	\$4.80	\$4.92	\$5.34	\$6.04
Magic Tech & Headway Tech	\$4.53	\$4.62	\$5.82	\$6.07	\$6.57	\$7.32
<u>Non-Monitored Sites (per HCF)</u>						
Lucky Pure Water	\$3.94	\$3.94	\$4.21	\$4.54	\$4.91	\$5.29
Milpitas Materials	\$3.94	\$3.94	\$4.21	\$4.54	\$4.91	\$5.29
Union Pacific Railroad	\$5.11	\$5.11	\$5.84	\$6.12	\$6.63	\$7.35
Cisco	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
Lifescan	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
<u>Institutional (per HCF)</u>						
Schools/Colleges	\$6.31	\$6.31	\$7.94	\$8.05	\$8.73	\$9.99

Note that the impact of the revenue increase identified on the top line of the above chart does not necessarily reflect the rate increase for any given customer class. The rates charged to each class consider a number of factors, including that class' allocation of Flow, BOD, TSS and NH₃ costs. The financial plan only defines the total increase in revenue each year. The rates are calculated to meet that revenue target given the changing allocations of operating and capital expenses that are projected each year.

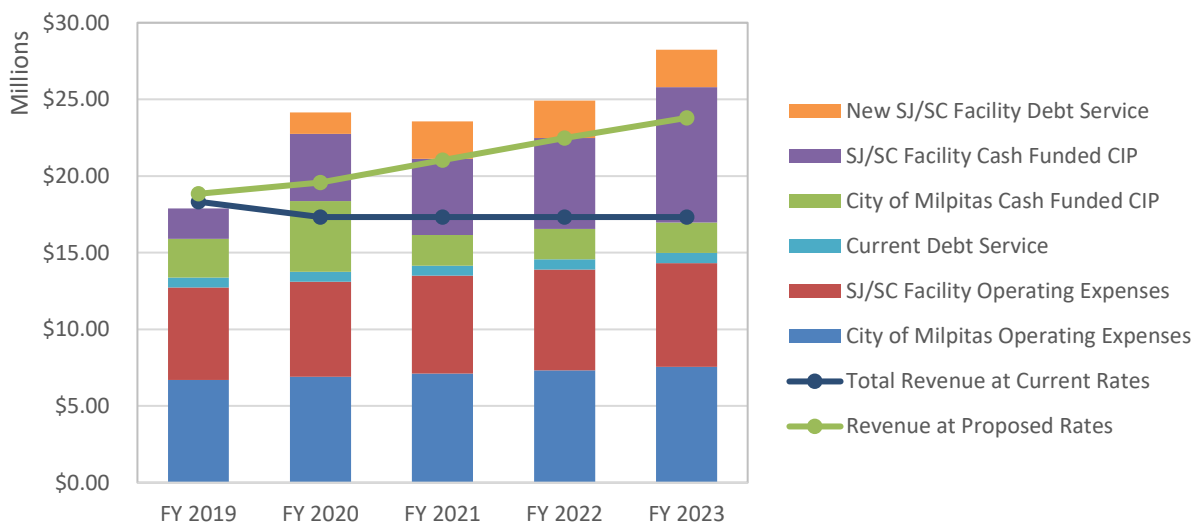
5.3 Total Revenue Projections at Proposed Rates

To maintain the financial health of the City's sewer operations over the first five years of the planning period, sewer rate revenue needs to be increased. In addition to covering the revenue requirements, revenue must also be enough to satisfy the minimum cash balance specified of 180 days operating expenses outlined in Section 2.1.

5.3.1 Sewer Revenues vs. Expenses at Proposed Rates

MFSG proposes the use of the current cash balance as well as adjusting rates on a multi-year basis to provide a sound financial basis for the City's sewer system. The flowing exhibit shows the revenue increases proposed by MFSG's rate plan.

Exhibit 5.3.1 Sewer Revenue vs. Expenses Under Proposed Revenue Increases



MFSG's rate plan for the sewer system depends on the multi-year usage of cash on hand to mitigate ("smooth out") one-time rate increases. Over the five-year rate plan, the City's sewer system will depend on a blend of increased rate revenues and the spending down of cash reserves. Due to the cash balance position of the sewer fund at the beginning of FY 2019, MFSG believes that a long-term phase-in is appropriate for the City's sewer rates.

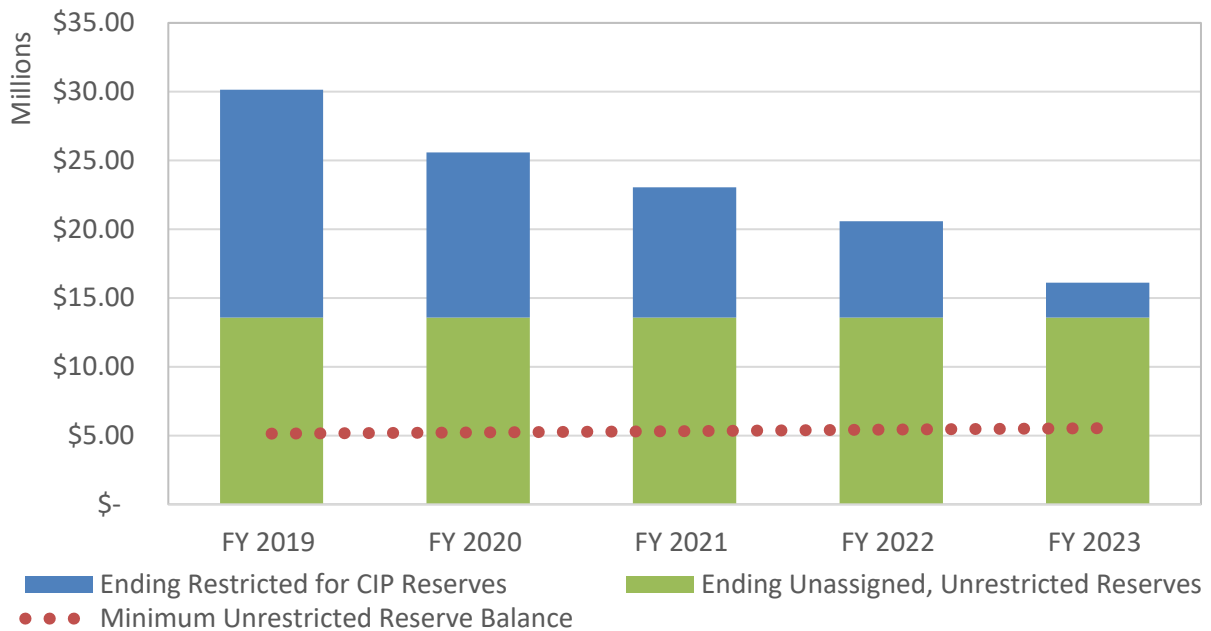
5.4 Sewer Fund Cash Balance Projections at Proposed Rates

Under MFSG's proposed financial plan the City maintains the recommended reserve balance in each year of the five-year planning period. Under the proposed plan, the City maintains at least 180 days of cash within the Sewer Fund, which is the minimum that MFSG recommends.

5.4.1 Sewer Fund Balance at Proposed Rates

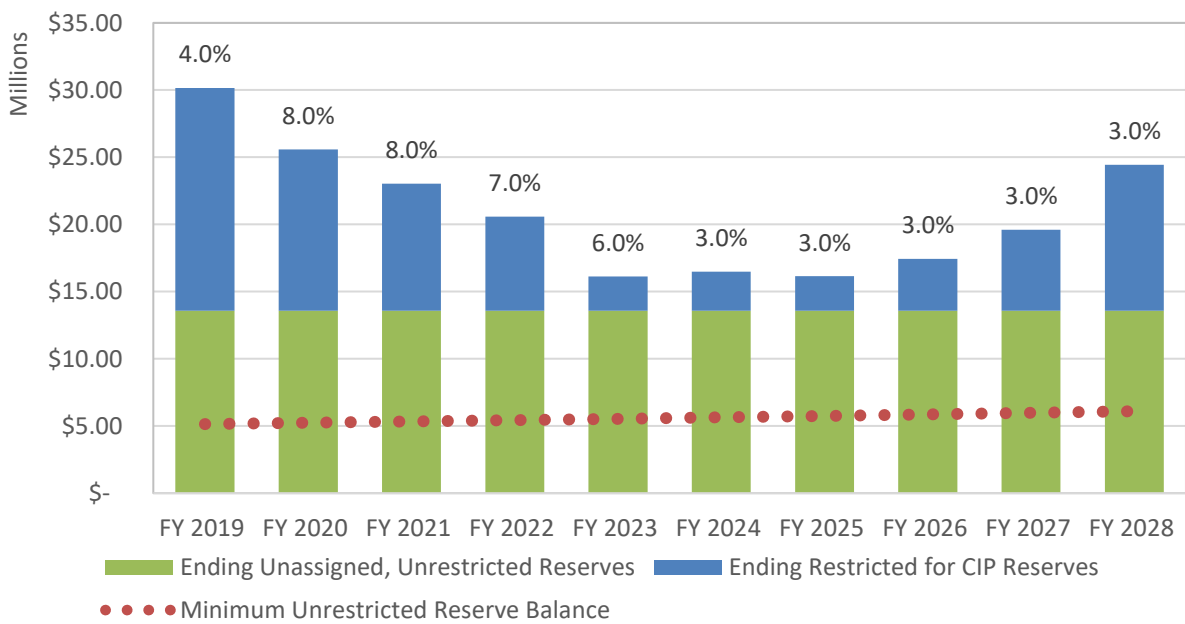
Sewer fund cash on hand will be used to phase in the revenue increases needed to support the long-term financial needs of the sewer system. Exhibit 5.4.1 shows the proposed draw-down on the sewer system's cash balance to phase in the appropriate rate increases.

Exhibit 5.4.1 Sewer Fund Projected Balance under Proposed Rates (Five-Year)



The sewer system's cash on hand will be utilized over portions of the projection to mitigate the need for higher sewer rate increases. Under the current projections the City's sewer rates will be consistently cash flow positive in year six of the projection (FY 2024). However, at no time with the City's Sewer Fund fall below the recommended 180 days of operating expenses. Exhibit 5.4.2 shows the long term (ten-year) projection of the City's Sewer Fund balance.

Exhibit 5.4.2 Sewer Fund Projected Balance under Proposed Rates (Ten-Year)



The long-term projection includes 3.0% increases in operating expenses, the continuation of the City's FY 2023 CIP, the long-term projections of the SJ/SC WPCP capital costs, and 3.0% rate increase in each year after FY 2023. The percentages shown above the bars in the exhibit are the assumed revenue increases each fiscal year. It should be noted that the City will re-examine its sewer rate each year, and that these long-term projections will change with each future analysis.

A major consideration when projected the future revenue needs of the City's system is the impact that the proposed rates will have on the City's customers. The following section describes the projected impact on the City's sewer customers.

6. CUSTOMER BILL IMPACTS AND BILL COMPARISON

6.1 Bi-monthly Bill Impact of Recommended Rates

Exhibit 6.1.1 shows the percentage impact each year on customer bills. Because MFSG recommends adjusting rates to account for the updated cost of service results, the impact differs amongst the customer classes.

Exhibit 6.1.1 Sample Percentage Change in Bi-Monthly Bills by Customer Class

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sewer User Rate Revenue Increase		4.0%	8.0%	8.0%	7.0%	6.0%
Month of Implementation		February	July	July	July	July
<u>Residential (per Dwelling Unit)</u>						
Single-Family		8%	5%	8%	7%	5%
Mobile Home Parks		33%	5%	8%	7%	5%
Multiple-Family		8%	5%	8%	7%	5%
<u>Commercial (per HCF)</u>						
	Average Bi-Monthly Usage (HCF)*					
Motels and Hotels	684	0%	5%	9%	8%	7%
General Office	82	2%	16%	4%	8%	11%
City of Milpitas	60	3%	10%	6%	8%	9%
Service Stations	77	3%	4%	8%	8%	7%
Eat/Drink Establishments	198	1%	0%	8%	8%	4%
Convalescent Hosp/Daycare	130	2%	5%	8%	8%	7%
Personal Services, Laundries	101	2%	7%	8%	8%	8%
Electrical/Electronics	171	1%	16%	4%	8%	11%
Machinery Manufacture	40	3%	10%	6%	8%	9%
<u>Monitored Sites (per HCF)</u>						
RockTenn (Jefferson Smurfit)	475	79%	0%	12%	8%	4%
T. Marzetti Co.	1,151	10%	5%	11%	8%	5%
Prudential Overall Supply	1,645	0%	0%	6%	8%	10%
Siemens Water Tech	3,621	0%	14%	5%	8%	11%
Elmwood Rehabilitation	3,101	0%	0%	7%	8%	5%
Linear Technology	2,917	0%	19%	4%	8%	11%
DS W	55	3%	4%	3%	8%	12%
Magic Tech & Headway Tech	1,814	2%	26%	4%	8%	11%
<u>Non-Monitored Sites (per HCF)</u>						
Lucky Pure Water	59	4%	7%	7%	8%	7%
Milpitas Materials	3	35%	4%	4%	5%	5%
Union Pacific Railroad	4	24%	8%	4%	6%	7%
Cisco	392	0%	16%	4%	8%	11%
Lifescan	37	5%	15%	4%	8%	10%
<u>Institutional (per HCF)</u>						
Schools/Colleges	62	2%	25%	1%	8%	14%

* Average bi-monthly usage for Non-Residential customers is calculated for each customer class as:
(Total Annual Flow/Customer Accounts)/6

The sample bill increases for each customer class vary from year to year due to varying levels of operating and capital spending needs. Each year, rates are calculated based on that year's operating and capital costs, which are allocated to each customer class based on the Flow, BOD, TSS, and NH₃ loadings show in Exhibit 4.4.1 of this report.

The total Sewer Fund rate revenue increase each year will be equal to the percentage shown on the top line of the above table.

6.2 Consideration of Mobile Home Park General Fund Subsidy

In 2015, the City of San José was presented with "Technical Memorandum No. 3" as a part of the "Phase 3 Flow and Load Study" performed by Carollo Engineers. The purpose of the study was to update the flow data used when allocating the treatment costs of the SJ/SC Regional Waste Water Facility to the Facility's Tributary Agencies, which include the Cities of San José, Santa Clara and Milpitas, as well as Cupertino Sanitary District, County Sanitation District No. 2-3, West Valley Sanitation District, and Burbank Sanitary District. The conclusion of that analysis was:

"Milpitas' mobile home data showed very low per-capita flow rates (approximately 30 GPCD in some years). After a close examination of the mobile home data, Carollo found two issues. The first was that the number of data points was very small, totaling only four accounts. The other issue was that although the consumption values for each account changed significantly from year to year, the number of units was relatively consistent. These issues led to the conclusion that the number of units in the database was incorrect, possibly due to fluctuating vacancies, and the number of data points too small to draw large conclusions. Therefore, Milpitas's mobile home data was not used in this analysis because a statistically significant number of reliable data points were not available."

– Carollo Engineers, Technical Memorandum No. 3 (2015) at p. 12

The final recommendation of Carollo's Flow study was to allocate 141 GPD per person to the City of Milpitas Mobile Home account, equivalent to 63 GPD per person. This was based on a weighted average of all Tributary Agencies due to the lack of data quoted above. City staff has since replaced the water meters at the mobile home parks and the more accurate data from the new water meters and sewer flow monitoring will be incorporated into future flow and load studies.

As a matter of rate setting policy, the 2015 sewer rate study set Mobile Home Park sewer rates based on an allocation of 51 GPD, which is in line with both Single Family and Multiple Family flow data. This resulted in a rate for Mobile Home Park customers based on 114 GPD per dwelling unit (2.24 persons per unit) rather than 141 GPD per unit. Therefore, the City's Mobile Home Park customers were paying a rate to the City of Milpitas that was lower than the costs allocated to those customers by the City of San José.

MFSG recommends aligning the City's rate calculation with the cost allocation made by the City of San José. That is, MFSG recommends that the City of Milpitas calculate Mobile Home Park rates using the 141 GPD per dwelling unit. This allocation results, as shown previously, in a significant increase in Mobile Home Park rates when compared with Single Family and Multiple Family rates.

MFSG was asked to consider mitigating the impact of the rate increases on Mobile Home Park customers via the use of a subsidy from unrestricted non-rate revenues. California's Proposition 218 does not allow the subsidy of any rate class via charging other rate classes higher fees within the same fund. That is, in

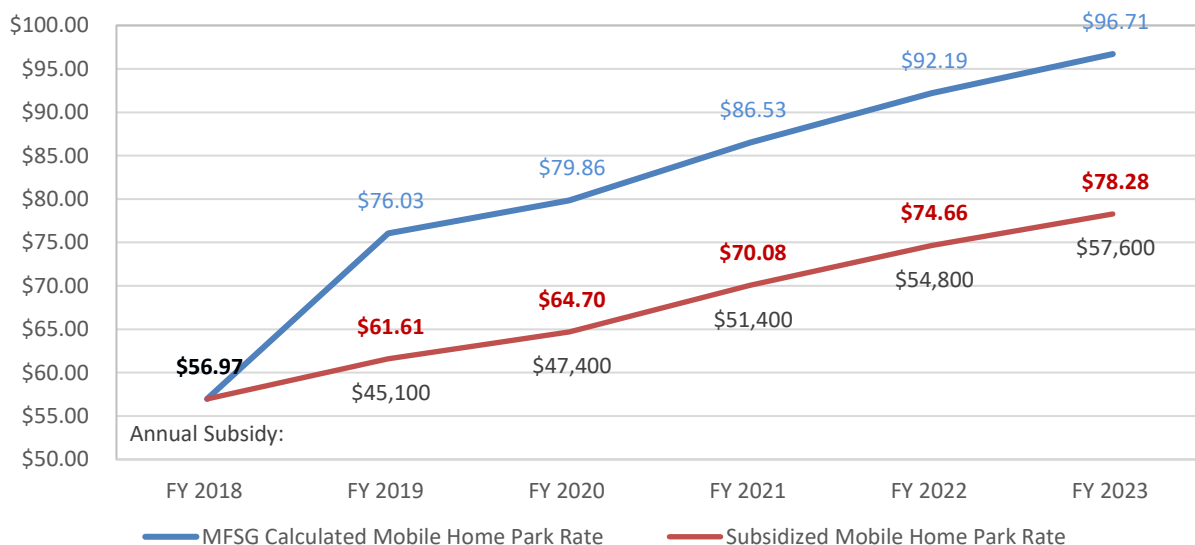
order to reduce the cost for any given rate payer, the City is only allowed to introduce the subsidy from unrestricted revenues, typically from the General Fund. MFSG considered a subsidy over the course of the five-year rate projection from the City's general fund to reduce the rate impact on Mobile Home Park rate payers to equal the proposed rate impact on Single Family and Multiple Family users. This analysis is shown in Exhibit 6.2.1.

Exhibit 6.2.1 Mobile Home Park Subsidy Calculation

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
MFSG Calculated Mobile Home Park Rate	\$56.97	\$76.03	\$79.86	\$86.53	\$92.19	\$96.71
% Increase		33%	5%	8%	7%	5%
Mobile Home Park Rate Subsidy	\$45,100	\$47,400	\$51,400	\$54,800	\$57,600	
Subsidized Mobile Home Park Rate	\$61.61	\$64.70	\$70.08	\$74.66	\$78.28	
	8%	5%	8%	7%	5%	

This subsidy brings the Mobile Home Park rate increases in line with those of SFR and MFR customers. Exhibit 6.2.2 shows the subsidy graphically.

Exhibit 6.2.2 Percentage Change in Bi-Monthly Bills by Customer Class



The annual subsidy to the Sewer Fund would not impact the total revenue projections presented in this report, as the subsidy would be transferred into the Sewer Fund to compensate for the reduced revenue generated from Mobile Home Park customers each year. All other rates shown in MFSG's recommended rate table remain unchanged under this scenario. While the total amount of the subsidy from the General Fund to offset mobile home park sewer costs would be \$45,100 in the first year of the plan, the subsidy would gradually increase each year to account for the compounding nature of the proposed rate increases.

6.3 Single Family Bi-Monthly Sewer Bill Comparison

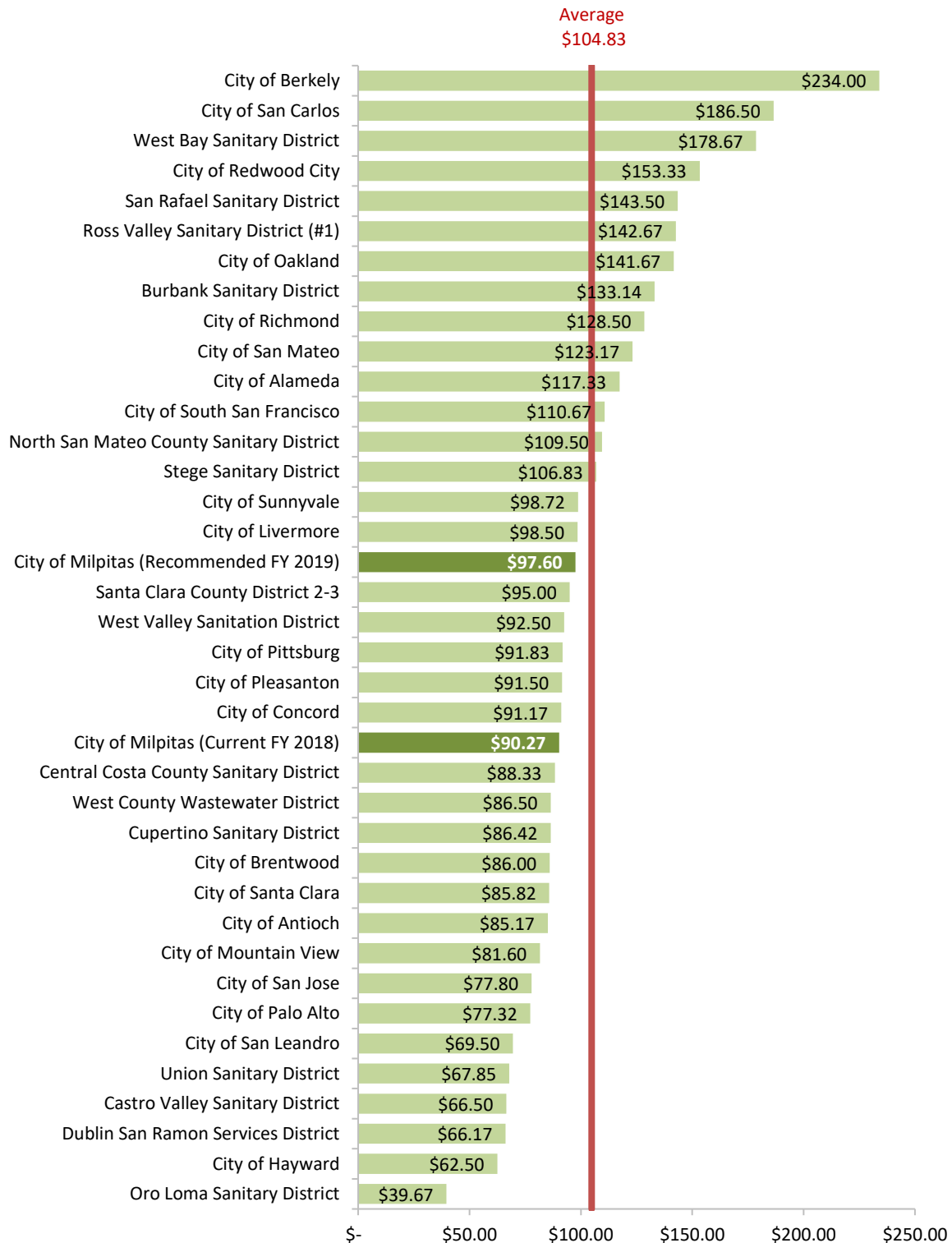
Exhibit 6.3.2 shows the City's current FY 2018 and recommended FY 2019 Single-Family bi-monthly rate as compared to several other wastewater agencies. In general, the wastewater agencies listed above meet two criteria:

1. Within 50 miles of the City of Milpitas
2. Have at least 100 miles of collection system and/or 5 MGD of treatment capacity.

Several notes should be made about the exhibit below. It is important to recognize the context of the chart. The bi-monthly cost shown is as of the latest available data, with all rates being currently effective as of the time of this report. That is, the chart does not reflect the individual financial performance of each agency's sewer system.

While the comparison is relevant in terms of customer perception, it cannot be relied upon for the purposes of rate setting. Our report details the specific and unique financial and operational profile of the City of Milpitas' sewer system, and MFSG has recommended rates that will raise the appropriate revenue to meet the City's costs. The other service providers shown below may or may not be charging rates that fully fund the operating, capital and reserve needs of each system.

Exhibit 6.3.2 Single Family Bi-Monthly Sewer Bill Comparison



7. FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

The following findings, conclusions and recommendations were developed during the study.

7.1 Findings

The following findings were developed during the study:

- The City's current (FY 2018) sewer rates are not sufficient to fully fund the operating, capital, and cash reserve needs of the City's sewer system.
- The City's current planned reinvestment in its buried sewer assets is insufficient to fully fund the cost of rehabilitation and replacement needs of its buried assets and will allow the continuing decline in the physical condition of its sewer collection system.
- The City's rate calculation methodology generally complies with the Water Environment Federations Manual of Practice 27 - *Financing and Charges for Wastewater Systems*.
- The City currently collects 64% of its Personnel Services costs in its bi-monthly Flat Fee.
- The City charges its Mobile Home Park customer class based on a per person flow assumption of 51 GPD and 2.24 persons per dwelling unit, resulting in a per dwelling unit flow assumption of 114
- The City's Sewer Fund contains appropriate reserves given the operational and capital expenses of the City's system and the City's reserve policies.

7.2 Conclusions

Based on our findings, the following conclusions were drawn:

- The City needs to increase sewer rates over the five years of the planning period (FY 2019 to FY 2023) to increase projected revenues to match related expenses.
- The City will need to increase investment in its buried sewer infrastructure over the short and long term.
- Given the City's Sewer Fund balances (restricted for CIP and unassigned, unrestricted) rate increases can be phased-in over a number of years to mitigate the one-time impact on the City's customers.

7.3 Recommendations

Based on our conclusions, MFSG recommends that:

- The City implement rate increases through a multi-year financial plan that utilizes both increased rate revenues and the use of a portion of current cash on hand. This will allow the City to smooth rate increases over the planning period and mitigate customer rate shock while meeting both its funding and cash reserve requirements.
- The City collect 100% of its Personnel Services costs in its bi-monthly Flat Fee.
- The City allocate costs to its Mobile Home Park customer class based on the same flow assumption used by the City of San José to allocate operating costs to the City of Milpitas, which is 63 GPD per person and 2.24 persons per dwelling unit, which equals 141 GPD per dwelling unit.
- Adopt the following rates for the next five fiscal years:

Exhibit 7.3.1 Recommended Bi-Monthly Sewer Rates

	Current FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sewer User Rate Revenue Increase		4.0%	8.0%	8.0%	7.0%	6.0%
Month of Implementation		February	July	July	July	July
<u>Residential (per Dwelling Unit)</u>						
Single-Family	\$90.27	\$97.60	\$102.52	\$111.07	\$118.34	\$124.14
Mobile Home Parks	\$56.97	\$76.03	\$79.86	\$86.53	\$92.19	\$96.71
Multiple-Family	\$69.32	\$74.96	\$78.73	\$85.30	\$90.88	\$95.34
Non-Residential Fixed Flat Fee (per bill)	\$15.27	\$24.30	\$25.03	\$25.78	\$26.55	\$27.35
<u>Commercial (per HCF)</u>						
Motels and Hotels	\$4.36	\$4.36	\$4.58	\$4.97	\$5.37	\$5.75
General Office	\$4.67	\$4.67	\$5.44	\$5.67	\$6.14	\$6.84
City of Milpitas	\$4.18	\$4.18	\$4.61	\$4.91	\$5.31	\$5.80
Service Stations	\$4.34	\$4.34	\$4.54	\$4.93	\$5.32	\$5.70
Eat/Drink Establishments	\$7.49	\$7.49	\$7.49	\$8.11	\$8.73	\$9.06
Convalescent Hosp/Daycare	\$4.23	\$4.23	\$4.46	\$4.84	\$5.23	\$5.60
Personal Services, Laundries	\$3.95	\$3.95	\$4.23	\$4.56	\$4.92	\$5.31
Electrical/Electronics	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
Machinery Manufacture	\$6.08	\$6.08	\$6.70	\$7.12	\$7.70	\$8.43
<u>Monitored Sites (per HCF)</u>						
RockTenn (Jefferson Smurfit)	\$4.67	\$8.35	\$8.35	\$9.39	\$10.11	\$10.46
T. Marzetti Co.	\$8.34	\$9.16	\$9.63	\$10.65	\$11.48	\$12.09
Prudential Overall Supply	\$6.70	\$6.70	\$6.70	\$7.08	\$7.66	\$8.42
Siemens Water Tech	\$4.91	\$4.91	\$5.61	\$5.87	\$6.36	\$7.06
Elmwood Rehabilitation	\$5.49	\$5.49	\$5.49	\$5.89	\$6.35	\$6.69
Linear Technology	\$4.59	\$4.59	\$5.47	\$5.71	\$6.18	\$6.88
DS W	\$4.59	\$4.59	\$4.80	\$4.92	\$5.34	\$6.04
Magic Tech & Headway Tech	\$4.53	\$4.62	\$5.82	\$6.07	\$6.57	\$7.32
<u>Non-Monitored Sites (per HCF)</u>						
Lucky Pure Water	\$3.94	\$3.94	\$4.21	\$4.54	\$4.91	\$5.29
Milpitas Materials	\$3.94	\$3.94	\$4.21	\$4.54	\$4.91	\$5.29
Union Pacific Railroad	\$5.11	\$5.11	\$5.84	\$6.12	\$6.63	\$7.35
Cisco	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
Lifescan	\$4.59	\$4.59	\$5.35	\$5.58	\$6.04	\$6.72
<u>Institutional (per HCF)</u>						
Schools/Colleges	\$6.31	\$6.31	\$7.94	\$8.05	\$8.73	\$9.99

- The City review rates and charges on an annual basis and revise as needed and consider a full cost of service study for all rates and charges every five years.



MFSG ♦ 911-A Commerce Road ♦ Annapolis, MD 21401 ♦ 410.266.9101 ♦ mfsgllc.com

PROPOSED MAXIMUM BI-MONTHLY RATE SCHEDULE

FY 2018/19 to FY 2022/23

Bi-Monthly Water Rates - Meter Charges

<u>Meter Size</u>	<u>Current</u>	<u>Proposed</u> <u>2018/19</u>	<u>\$ Increase</u>	<u>Proposed</u> <u>2019/20</u>	<u>\$ Increase</u>	<u>Proposed</u> <u>2020/21</u>	<u>\$ Increase</u>	<u>Proposed</u> <u>2021/22</u>	<u>\$ Increase</u>	<u>Proposed</u> <u>2022/23</u>	<u>\$ Increase</u>
5/8"	\$19.44	\$27.01	\$7.57	\$28.63	\$1.62	\$30.34	\$1.72	\$32.17	\$1.82	\$34.10	\$1.93
3/4"	29.16	40.51	11.35	42.94	2.43	45.52	2.58	48.25	2.73	51.14	2.89
1"	48.60	67.52	18.92	71.57	4.05	75.86	4.29	80.41	4.55	85.24	4.82
1-1/2"	97.20	135.03	37.83	143.13	8.10	151.72	8.59	160.83	9.10	170.48	9.65
2"	155.52	216.05	60.53	229.02	12.96	242.76	13.74	257.32	14.57	272.76	15.44
3"	291.60	405.10	113.50	429.40	24.31	455.17	25.76	482.48	27.31	511.43	28.95
4"	486.00	675.16	189.16	715.67	40.51	758.61	42.94	804.13	45.52	852.38	48.25
6" & above	972.00	1,350.33	378.33	1,431.35	81.02	1,517.23	85.88	1,608.26	91.03	1,704.76	96.50
<u>Detector Check/ RPDa/DCDA</u>											
2 inch	31.10	43.21	12.11	45.80	2.59	48.55	2.75	51.46	2.91	54.55	3.09
3 inch	58.32	81.02	22.70	85.88	4.86	91.03	5.15	96.50	5.46	102.29	5.79
4 inch	97.20	135.03	37.83	143.13	8.10	151.72	8.59	160.83	9.10	170.48	9.65
6 inch and above	194.40	270.07	75.67	286.27	16.20	303.45	17.18	321.65	18.21	340.95	19.30
Volumetric Charges (per hcf)											
Residential	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.36	6.70	0.38
Commercial/Industrial/Institutional and Construction	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.36	6.70	0.38
Potable Irrigation	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.36	6.70	0.38
Santa Clara County (Ed Levin Park)	3.79	4.10	0.31	4.10	0.00	4.10	0.00	4.10	0.00	4.47	0.37
Recycled Irrigation	2.78	3.57	0.79	3.79	0.21	4.01	0.23	4.25	0.24	4.51	0.26
Recycled Water Industrial / Dual Plumbed	2.78	3.57	0.79	3.79	0.21	4.01	0.23	4.25	0.24	4.51	0.26
Recycled Water: City of Milpitas	2.78	3.57	0.79	3.79	0.21	4.01	0.23	4.25	0.24	4.51	0.26
Capital Surcharge (all potable use, per hcf)	1.30	1.08	-0.22	1.08	0.00	1.08	0.00	1.08	0.00	1.08	0.00



City of Milpitas Water Rate Study Draft Update

November 2018



BARTLE WELLS ASSOCIATES

Independent Public Finance Consultants

1889 Alcatraz Avenue

Berkeley, California 94703

www.bartlewells.com

Tel: 510/653-3399

Contents

Section 1: Executive Summary.....	3
Current & Proposed Water Rates	5
Summary of Water Rate Study Recommendations	6
Section 2: Proposition 218.....	7
Constitutional Rate Requirements.....	7
Article XIII D, Section 6.....	7
Use of Generally Accepted Rate-Making Principles	8
Tiered Rate Considerations.....	8
Section 3: Cost Attributions	12
Rate Revenue Requirements	12
Operating Costs.....	13
Volumetric Charges.....	15
Wholesale Water Rate Passthrough	17
Meter Charges	17
Low Income Discount Program	20
Capital Costs.....	21
Capital Surcharge	23
Section 4: Rate Increases	25
Proposed Rate Schedule – Bimonthly.....	27
Proposed Rate Schedule – Monthly.....	28
Appendix A – Examples of Monthly Residential Bill Impacts	29
Appendix B – Regional Rate Survey	31
Appendix C – Financial Details And Assumptions.....	32

SECTION 1: EXECUTIVE SUMMARY

The City of Milpitas (City) provides water service to residential, commercial, industrial, and institutional customers located within the City's boundaries. The City was incorporated as a general law city on January 26, 1954 and operates under a council/manager form of government. The City encompasses 13.6 square miles in Santa Clara County, near the southern end of the San Francisco Bay, and has a population of about 70,000.

In 2015 Bartle Wells Associates (BWA) was retained to perform an analysis of the existing water rate structure to recommend adjustments, and to prepare a rate study. Consistent with BWA's study recommendation, the City increased water rates on January 15, 2016 and April 1, 2016. The 2015 rate study projected an additional 8% rate increase (excluding the capital surcharge) would be required on July 1, 2017, followed by a 5% increase (excluding the capital surcharge) on July 1, 2018. These additional increases were not implemented by the City, and this has resulted in losses to the water fund.

BWA was retained by the City to conduct a water rate study (Study) and financial plan for the next five fiscal years (FY 2018/19 to FY 2022/23). BWA's proposed rates are designed to meet operating reserve targets, fund the water enterprise's \$46.3 million five-year capital program and associated debt service, and mitigate impacts to customers.

This update to the City's water rates is based on the following main factors:

1. The City's Budget Guidelines and Fiscal Policies require a review of water customer rates and fees each year. The policies also require adjustment of water rates and fees annually, if necessary. In addition, these policies require the City to set fees and user charges for the water fund at a level that fully supports the total direct and indirect cost of the activity, including depreciation of assets, overhead charges, and reserves for unanticipated expenses and capital projects (Policy No. 20 and 21 of the 2018-2019 City of Milpitas Budget and Financial Plan).
2. The City's water enterprise was in good financial standing, with an estimated \$7 million in operating reserves as of July 1, 2017; however, in the absence of rate increases until mid FY 2018/19, BWA projects the water operating fund will lose about \$2.4 million and not meet the operating fund target of 30% of the annual operating and maintenance expenses, as required by the Council's reserve policies (Policy No. 39 of the 2018-2019 City of Milpitas Budget and Financial Plan).
3. The City purchases all of its potable water from 3rd party wholesaler San Francisco Public Utilities Commission (SFPUC) and Santa Clara Valley Water District (SCVWD). Wholesale water purchases (including recycled water) account for 64% of the City's operating expenses. Both wholesalers are facing cost increases and are planning to raise wholesale rates each year, which will result in increased cost to the City.

4. SFPUC rates are projected to be held level at \$4.10/hcf for the next four years despite escalating SFPUC debt service and operating costs through use of a balancing account, which is estimated to be \$66.4 million as of June 30, 2018. The balancing account was built up from SFPUC wholesale water sales exceeding its sales projections. The balancing account represents the amount SFPUC owes to its wholesale customers. SFPUC rates are projected to jump 23.4% to \$5.06/hcf by FY 2023/24. BWA proposed water rates are designed to phase in Milpitas water rate increases over time to avoid sharp rate increases to residents, due to the expected wholesale water rate increases from SFPUC and SCVWD.
5. SCVWD rates are projected to increase 9% per year for five years. The rates are projected to increase from \$2.93/hcf currently to \$4.52/hcf by FY 2022/23.
6. The City has identified approximately \$46.3 million of high priority capital improvement projects¹ needed over the next 5 years. These projects are needed to improve the reliability of the City's water system and ensure the safe delivery of potable water to its customers. The rate study utilizes a combination of cash and debt funding for these projects to smooth the impact of rate increases on customers and ensure intergenerational equity.
7. The City's Reserve Policies require the City to maintain Infrastructure Replacement funds for the Water Utility, and accumulate at least \$2 million a year from the water fund to set-aside for replacement of infrastructure as the infrastructure reaches the end of its useful life (Policy No. 40 of the 2018-2019 City of Milpitas Budget and Financial Plan). The City currently sets aside \$600,000 a year for water infrastructure replacement and would need to increase this amount by \$1,400,000 annually to meet the requirements of this policy.

This Study provides a cost basis for proposed water service rates for the City of Milpitas in compliance with California Constitution article XIII D, section 6 (commonly referred to as Proposition 218). Rate increases for the Study period FY 2018/19 to FY 2022/23 are recommended in the analysis. The full schedule of current and proposed rates for the City's water service fees is shown on **Table 1**.

Note: All numbers are not rounded except where indicated. The numbers are displayed rounded in the report for simplicity. This is consistent with the underlying Microsoft Excel document.

¹ The proposed 5-year capital improvement program is shown in Table 6 of this Study.

Current & Proposed Water Rates

Table 1
City of Milpitas - Water Rate Study
Current & Proposed Water Rate Schedule

Fixed Meter Charges (Bimonthly, \$/Meter Size)					
Meter Size	Current bimonthly rate	Proposed 2018/19	Proposed 2019/20	Proposed 2020/21	Proposed
5/8 inch	\$19.44	\$27.01	\$28.63	\$30.34	
3/4 inch	\$29.16	\$40.51	\$42.94	\$45.52	
1 inch	\$48.60	\$67.52	\$71.57	\$75.86	
1-1/2 inch	\$97.20	\$135.03	\$143.13	\$151.72	
2 inch	\$155.52	\$216.05	\$229.02	\$242.76	
3 inch	\$291.60	\$405.10	\$429.40	\$455.17	
4 inch	\$486.00	\$675.16	\$715.67	\$758.61	
6 inch and above	\$972.00	\$1,350.33	\$1,431.35	\$1,517.23	

Fire Meter Charges (Bimonthly, \$/Meter Size)					
Detector Check/ RPDa/DCDA	Current bimonthly rate	Proposed 2018/19	Proposed 2019/20	Proposed 2020/21	Proposed
2 inch	\$31.10	\$43.21	\$45.80	\$48.55	
3 inch	\$58.32	\$81.02	\$85.88	\$91.03	
4 inch	\$97.20	\$135.03	\$143.13	\$151.72	
6 inch and above	\$194.40	\$270.07	\$286.27	\$303.45	

Category	Current base rate per HCF*	Current capital surcharge rate per HCF	Proposed rate per HCF	Proposed 2018/19 surcharge rate per HCF	Proposed rate per HCF	Proposed 2019/20 capital surcharge rate per HCF	Proposed rate per HCF	Proposed 2020/21 capital surcharge rate per HCF	Proposed rate per HCF
Residential	\$5.13	\$1.30	\$5.31	\$1.08	\$5.63	\$1.08	\$5.97	\$1.08	\$6.32
Industrial, Institutional, Construction	\$5.13	\$1.30	\$5.31	\$1.08	\$5.63	\$1.08	\$5.97	\$1.08	\$6.32
Potable Irrigation	\$5.13	\$1.30	\$5.31	\$1.08	\$5.63	\$1.08	\$5.97	\$1.08	\$6.32
Ed Levin Park**	\$3.79	NA	\$4.10	NA	\$4.10	NA	\$4.10	NA	\$4.10
City of Milpitas	\$5.13	\$1.30	\$5.31	\$1.08	\$5.63	\$1.08	\$5.97	\$1.08	\$6.32
Recycled Irrigation	\$2.78	NA	\$3.57	NA	\$3.79	NA	\$4.01	NA	\$4.25
Recycled Industrial, Dual-plumbed, Construction	\$2.78	NA	\$3.57	NA	\$3.79	NA	\$4.01	NA	\$4.25
Recycled City of Milpitas	\$2.78	NA	\$3.57	NA	\$3.79	NA	\$4.01	NA	\$4.25

* 1 HCF = 748 gallons

**County of Santa Clara rate is established by contract to be equivalent to the SFPUC wholesale rate.

Summary of Water Rate Study Recommendations

- 1. Residential Rate Structure:** BWA developed a uniform residential rate structure, pursuant to which customers are charged the same rate for each unit of water use. Options for a two-tier structure where higher users pay higher rates for exceeding a set usage level per billing period were explored; however, BWA determined that the City did not have adequate data to identify peaking costs associated with the City's capital program or City operations and maintenance without additional engineering analysis.
- 2. Continue using American Water Works Association (AWWA) capacity standards to scale fixed charges:** A substantial portion of the water utility's costs to operate and maintain the water system are fixed, meaning the majority of costs remain the same regardless of how much water is used by customers. The City recovers a portion of these costs through its fixed meter charges. Aligning fixed meter charges with AWWA guidelines for water meter flow capacity provides a standard cost basis for fixed meter charges. Meter charges are considered "availability" or "readiness-to-serve" charges for providing customers with access to water at all times. These constitute a fixed portion of the customers' bills because they are levied whether or not water is used.
- 3. Utilize a long-term debt financing to fund a portion of capital projects with long-term benefit:** The City is facing a \$46.3 million capital improvement program planned over the next five years. BWA's projections include a \$20 million financing to smooth out the impact on rate payers and ensure intergenerational equity, which includes costs for all projects identified as funded from water bonds in the City's capital improvement program.
- 4. Continue to recover capital costs through a capital program surcharge:** Since the City will be making substantial improvements to the potable water system, BWA recommends that the City continue to breakout capital costs on each potable customer's bill. The capital surcharge allows users to see how much of their bill is going to fund water system capital improvements.
- 5. Phase in rate increases to meet City's Reserve Policy over time:** The City's reserve policy requires the accumulation of 30% of the annual operating and maintenance expenses of the water system. The proposed rate structure does not provide funds to meet this reserve target until FY 2022/23. BWA determined that the City would need to raise rates by 36.5% in FY 2018/19 to meet the reserve target in that year. BWA recommends that the City phase in the rates to meet fund reserve targets by FY 2022/23 to prevent rate shock and smooth in rate increases.

SECTION 2: PROPOSITION 218

Constitutional Rate Requirements

The California Constitution includes one key article that directly governs and impacts the City's water rates: Article XIII D. The water rates developed in this Study are designed to comply with the constitutional mandates of Article XIII D as well as various provisions of the California Water Code and Government Code that support and add further guidance for implementing these constitutional requirements. In accordance with the constitutional provisions, the proposed rates are designed to: a) recover the City's cost of providing water service; and b) recover revenues in proportion to the cost for serving each customer.

Article XIII D, Section 6

Proposition 218 was adopted by California voters in 1996 and added Articles XIII C and XIII D to the California Constitution. Article XIII D, Section 6 governs property-related charges, which the California Supreme Court subsequently ruled includes charges for the ongoing delivery of utility service to property, such as charges for water services. Article XIII D, Section 6 establishes: a) procedural requirements for imposing new or increasing existing property-related charges; and b) substantive requirements for the amount and use of those charges. Article XIII D also requires voter approval for new or increased property-related charges but exempts from this voting requirement rates for water service.

The substantive requirements of Article XIII D, Section 6 require the City's water rates to meet the following conditions:

- 1) Revenues derived from the fee or charge shall not exceed the funds required to provide the property-related service.
- 2) Revenues derived from the fee or charge shall not be used for any purpose other than that for which the fee or charge was imposed.
- 3) The amount of a fee or charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel.
- 4) No fee or charge may be imposed for a service unless that service is actually used by, or immediately available to, the owner of the property in question.
- 5) No fee or charge may be imposed for general governmental services, such as police or fire services, where the service is available to the public at large in substantially the same manner as it is to property owners.

The water rates derived in this Study are based on a cost-of-service methodology that fairly apportions the City's water service costs to all customers.

Use of Generally Accepted Rate-Making Principles

The rates were developed using generally accepted cost-based principles and methodologies for establishing water rates, charges, and fees contained and discussed in the AWWA's *M1 Manual, Principles of Water Rates, Fees, and Charges, Sixth Edition, 2012*. In developing water rates, it is important to know that there is no "one-size-fits-all" approach for establishing cost-based water rates—"the (M1 Manual) is aimed at outlining the basic elements involved in water rates and suggesting alternative rules of procedure for formulating rates, thus permitting the exercise of judgment and preference to meet local conditions and requirements." The cost of service principals and methodology used to calculate the City's water rates is shown on **Figure 1** below.

Tiered Rate Considerations

A uniform rate structure is currently in place. Changing the rate structure from a single charge per unit to a tiered rate where customers pay more once they exceed a set level of usage presents both financial and legal challenges. A financial downside of implementing tiered rates is that the water enterprise would have to rely more on high water users to meet its revenue requirements. A uniform rate structure provides greater revenue stability than a tiered rate structure because they provide a more consistent revenue stream.

Recent court decisions have focused on how tiered rates are calculated. The appellate court decision in *Capistrano Taxpayers Association v. City of San Juan Capistrano* clarified that tiered rates must reflect the proportionate cost of providing the service within each tier. The most common ways agencies justify tiers include the following:

1. differentials in source of supply costs (i.e., stacking of water supply resources to tiers);
2. direct assignment of costs to specific (upper) tiers (e.g., conservation program costs);
3. peaking costs associated with operations and maintenance; and
4. peaking costs associated with capital improvements.

Each of these technical approaches is discussed in more detail below.

Differentials in Source of Supply Costs – In the San Juan Capistrano case, the court primarily focused its attention on the cost of water supply as the explanatory variable for tiered pricing. For some utilities, this may be the case and the differences in water supply costs from a utility's array of water resources are easily identifiable. When a utility has multiple sources of supply, a utility may use least cost planning for supply planning and will most likely use water from their cheapest (least cost) resource first. Once that resource is fully utilized then the next most expensive water resource is utilized, and so on. In this example, it can be seen that the water resources and corresponding costs can be assigned to pricing tiers with the lowest cost water resource applied to the first price tier and subsequent water resources and costs "stacked" to the water rate tiers, with the most expensive water resource likely assigned to the top tier. The City currently purchases wholesale water from SFPUC and SCVWD, and while SCVWD water is

currently cheaper than SFPUC water, the City's water system is set up in a manner such that water from each wholesaler is fed into specific zones in the City and not mixed. Therefore, this method for justifying tier cost cannot be used for setting the City's tier pricing since the City does not stack its water supply resources.

Direct Assignment of Specific Costs to Tiers – High water use drives the cost of extraordinary water conservation and efficiency programs needed to encourage customers to reduce consumption, manage a local agency's water supplies, and comply with statewide regulatory requirements. While all customers may benefit from these programs, high volume users drive the need for such programs and benefit both directly (e.g., they may receive a rebate) and indirectly (e.g., conservation frees up additional potable water for their higher volume usage). In June 2015, the City appropriated funds to implement a water conservation program, which included the development, implementation, and management of a new City-wide water rationing and conservation plan that includes community outreach and education. The program also includes staff responses to water waste complaints and the implementation of State mandated water conservation regulations. The City's conservation program does not include any additional funding for the period covered by this Study (FY 18/19 through FY 22/23) and BWA did not identify any additional City programs which had a direct benefit to large volume customers; hence, there is no basis at this time for the City to use a tiered rate structure to allocate these costs.

Peaking Costs Associated with Operations and Maintenance – Under this method, the City may charge customers for the increased operations and maintenance costs related to meeting peak use demands on the system. The delivery of the water is a function of the volume of water being delivered, but also the rate of flow. Therefore, the City may incur additional costs on items such as increased pumping operations, increased electricity costs, etc. BWA determined that the City did not have adequate data or resources to identify peaking costs associated with the City's operations and maintenance of the water system; hence there is no basis at this time for the City to use a tiered rate structure to allocate these costs without conducting further analysis into how operations and maintenance expenses vary based on water demands on the system.

Peaking Costs Associated with Capital Improvements – Capital improvement capacity is an important concept for water utilities since utilities must incur the cost to construct facilities to meet high customer demands on the system. The capital investment needed to size and meet higher levels of water demands is greater than that of a system with lower (base) demand. The large peak demands placed on the system by large volume users requires additional oversizing of facilities to meet their peak demand requirements. BWA determined that the City did not have adequate data or resources to identify peaking costs associated with the City's capital program; hence, there is no basis at this time for the City to use a tiered rate structure for these allocating costs without conducting further analysis of the City's Capital assets, to determine what portion of the City's capital assets are related to base water usage and what portion of the assets are needed to meet peak demands.

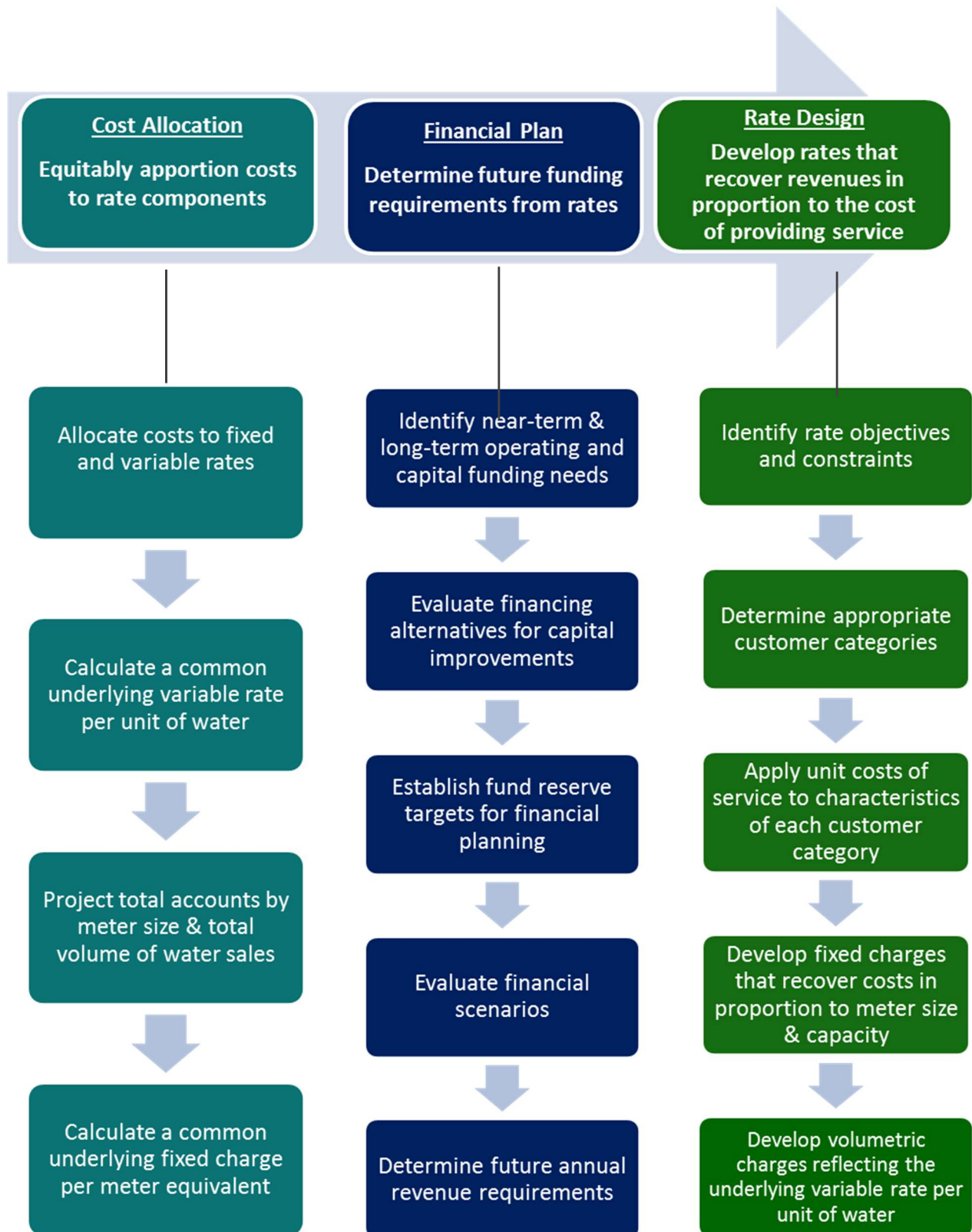
BWA conducted a survey of regional SFPUC retail agencies to examine how these agencies justify use of tiered rates and the results are shown in the table below.

<u>City/Water Utility</u>	<u>Tier Cost Justification</u>			
	Differentials in Source of Supply Costs	Direct Assignment of Specific Costs to Tiers	Peaking Costs Associated with Operations and Maintenance	Peaking Costs Associated with Capital Improvements
Redwood City	Source of supply costs	Conservation costs (water resources management program)		
Purissima Hills Water District –				Peaking costs based on capital plan. Offsetting non-rate revenues
Mid-Peninsula Water District		Conservation program	Peaking costs based on operations and maintenance	Peaking costs based on capital program
Foster City		Conservation program		
San Bruno				Peaking costs based on capital program
Mountain View	Source of supply costs		Peaking costs based on operations and maintenance	Peaking costs based on capital program, debt service
Burlingame			Peaking costs based on operations and maintenance	Peaking costs based on capital plan, debt service
Town of Hillsborough			Peaking costs based on operations and maintenance	Peaking costs based on capital program

The basis for establishing tiered water pricing is based upon the specific costs, characteristics and usage patterns of a utility's customers. BWA determined that the City did not have adequate data or resources to identify peaking costs associated with the City's capital program or City operations and maintenance. BWA recommends that the City conduct further analysis

on peaking costs associated with existing City assets and the capital improvement program to fully capture the additional expenses incurred from peak use.

Figure 1: Cost of Service Rate-Setting Methodology

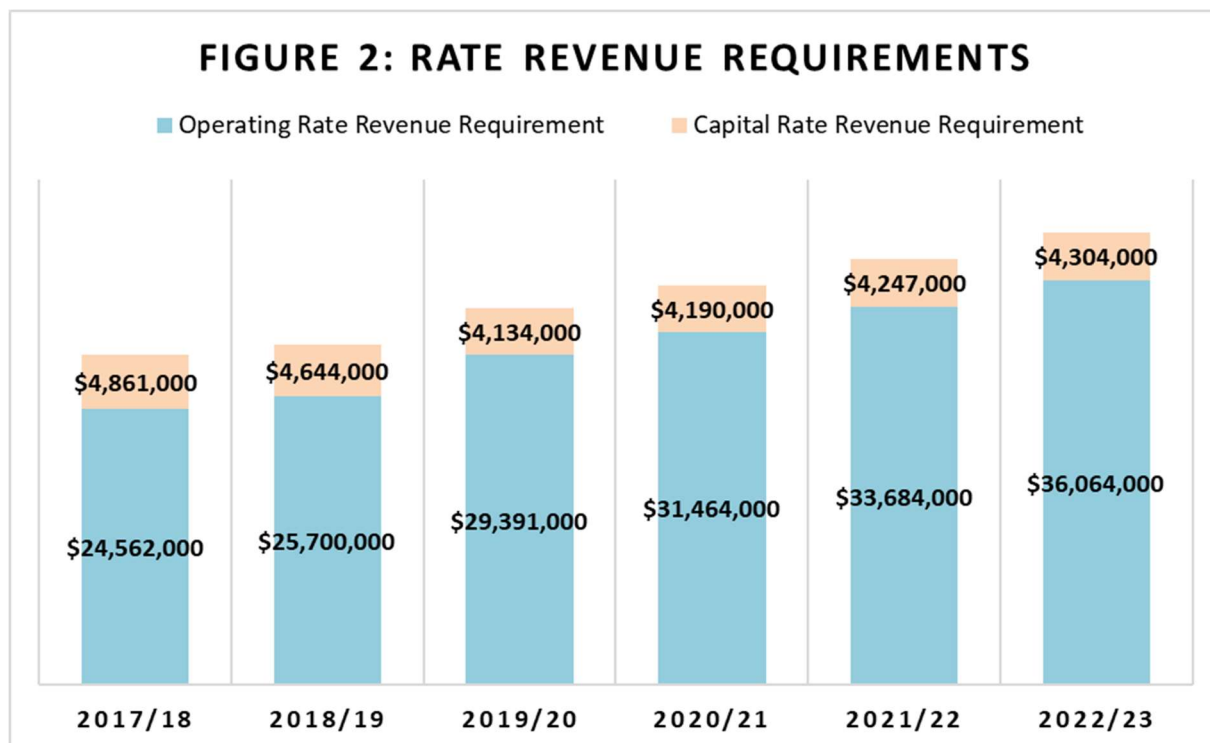


SECTION 3: COST ATTRIBUTIONS

Rate Revenue Requirements

According to the M1 Manual, a critical initial step in the ratemaking analysis is to determine the adequate and appropriate funding of a utility. This is referred to as the “revenue requirements” analysis. This analysis considers the short-term and long-term service objectives of the utility over a given planning horizon, including capital facilities, system operations and maintenance, annual debt service, and offsetting revenues to determine the adequacy of a utility’s existing rates to recover its costs. Using the water utility’s approved budget, financial reports, operating data, and capital improvement plan, the Study determined the revenue requirements for the water utility for FY 2017/18 and projected future revenue requirements for FY 2018/19 through FY 2022/23.

Figure 2 shows the operating and capital¹ rate revenue requirements for the water enterprise. Capital rate revenue requirements (recovered by the capital surcharge) are projected to fluctuate from \$4,861,000 in FY 2017/18 to \$4,304,000 in FY 2022/23. Operating rate revenue requirements are projected to increase from \$24,562,000 in FY 2017/18 to \$36,064,000 in FY 2022/23. The source of this data is **Table 9**.



¹ **Table 6** below shows the City water enterprise 5-year capital improvement program for potable water sources. **Table 7** below shows the City’s capital projects which have unidentified funding sources.

Operating Costs

In **Table 2** BWA determined the percentage of water system operating costs attributed to fixed costs (costs that do not vary based on use), and variable costs (costs that vary based on use). Total system operating costs in FY 2018/19 are estimated to be \$28 million, with approximately 20% of operating costs (not including capital costs) attributed to fixed costs and 80% attributed to variable costs.

Non-rate revenues, including interest income, and miscellaneous revenue were subtracted from the operating expenses to determine the total water rate revenue requirements¹ for FY 2018/19 (about \$27.46 million.)

Details on the assumptions used to calculate the revenue requirements of the water utility, such as growth, water purchases, consumption characteristics of each class of customer, and drought related impacts and costs, are shown in Appendix C.

¹ The utility's "revenue requirements" are the total annual operation and maintenance expense and capital-related costs incurred in meeting various aspects of providing water utility service.

Table 2
City of Milpitas - Water Rate Study
Cost Allocation - 2018/19

	2018/19	Fixed Costs		Variable Costs	
Operating Expenses					
Potable Purchases					
SFPUC Wholesale Water	\$11,759,893	0%	\$0	100%	\$11,759,893
SCVWD Wholesale Water	5,155,120	0%	0	100%	5,155,120
Subtotal, Potable Purchases	16,915,013		0		16,915,013
Recycled Water Expenses	1,303,312	0%	0	100%	1,303,312
Non Water Purchase Operating Costs					
Personnel Services	4,060,260	60%	2,436,156	40%	1,624,104
Transfers Out (General Fund Admin Cost Reimb.)	2,705,884	60%	1,623,530	40%	1,082,354
Services and Supplies	3,688,575	60%	2,213,145	40%	1,475,430
Net Income for O&M Fund	(626,810)	60%	(376,086)	40%	(250,724)
Subtotal, Non Water Purchase Operating Costs	9,827,909		5,896,745		3,931,163
Total Operating Expenses	28,046,234	21%	5,896,745	79%	22,149,489
Less: Miscellaneous Revenue Offsets	586,194	50%	293,097	50%	293,097
Operating Revenue Requirement	27,460,040	20%	5,603,648	80%	21,856,392
Capital Expenses (Recovered Through Capital Surcharge)					
Capital Expenses	4,083,126	0%	0	100%	4,083,126
Total Revenue Requirement	31,543,165	17.8%	5,603,648	82.2%	25,939,517

Volumetric Charges

The City of Milpitas obtains all of its water through wholesale purchases from three sources: San Francisco Public Utilities Commission (SFPUC), Santa Clara Valley District (SCVWD), and recycled water from the South Bay Recycling Program (SBWR). Total annual water purchases amount to 4.7 million hundred cubic feet (hcf).

FY 2018/19 water sales of 4.27 million hcf are estimated based on a 1.4% overall increase in potable water use and flat recycled water use. The overall increase in projected use takes into account historical consumption and water purchase data, which indicate a small rebound in use as regional drought conditions relent. Detailed historical and projected water purchase costs and estimated water sales are shown in Appendix C, Tables 1 and 2.

Table 3 shows a summary of FY 2018/19 projected wholesale water purchases by source.

Table 3
City of Milpitas - Water Rate Study
FY 2018/19 Projected Wholesale Water Purchases

	Water Purchased ¹	%
SFPUC	2,606,052	55%
SCVWD	1,616,025	34%
Recycled Water	<u>479,159</u>	<u>10%</u>
	4,701,236	100%

1 Water units in hundred cubic feet (hcf)

Table 4 shows an attribution of variable operating costs (\$22,149,489 from **Table 2**) to each unit of water expected to be sold in FY 2018/19.

Non-water purchase variable costs shown in **Table 2** (includes 40% of Personnel Services, Transfer Out (General Fund Admin Cost Reimb.), Services and Supplies, and Net Income for O&M Fund minus Misc. Revenue Allocated to Variable Costs), amounts to \$3,638,066 and are attributed to each unit of water expected to be sold in FY 2018/19 (~4.27 million hcf). The calculation amounts to \$0.85 ($\$3,638,066 \div 4,272,850 = \0.85) per hcf and is referred to as the “base cost”.

FY 2018/19 recycled water costs of \$1,303,312 are shown in **Table 2**. These costs are divided by the total projected recycled units sold (479,159 from **Table 3**) to determine a cost of \$2.72 ($\$1,303,312 \div 479,159 = \2.72) per hcf. The base cost of \$0.85/hcf is added to determine a total cost of \$3.57/hcf. Recycled costs are projected to increase in later fiscal years using the assumptions in Appendix C.

As shown in Table 2, the projected potable water variable costs (SCVWD and SFPUC) for FY 2018/19 amount to \$16,915,013. These costs are divided by the projected total potable units sold (3,793,691 from **Table 3**) to determine a cost of \$4.46 ($\$16,915,013 \div 3,793,691 = \4.46) per hcf. Adding the base rate of \$0.85/hcf amounts to a total rate of \$5.31/hcf.

Table 4
City of Milpitas - Water Rate Study
Variable Rate Cost Allocation 2018/19

Total Variable Costs:	\$22,149,489
------------------------------	--------------

Non Water Purchase Variable Costs	\$3,931,163
<u>Less Misc. Revenue Allocated to Variable Costs</u>	<u>(293,097)</u>
Subtotal, Costs for All Units of Usage	\$3,638,066

All Use	4,272,850
---------	-----------

Base Cost (\$/hcf)	\$0.85
--------------------	--------

Recycled Costs:	\$1,303,312
------------------------	-------------

Recycled Water Sold
479,159

Cost Per HCF Sold

Recycled Cost (\$/hcf)	\$2.72
<u>+Base Cost (\$/hcf)</u>	<u>\$0.85</u>
Total Unit Rate	\$3.57

Potable Variable Costs:	\$16,915,013
--------------------------------	--------------

Potable Water Sold

SFPUC	2,341,633
SCVWD	<u>1,452,058</u>
	3,793,691

Cost Per HCF Sold

Potable Cost (\$/hcf)	\$4.46
<u>+Base Cost (\$/hcf)</u>	<u>\$0.85</u>
Total Unit Rate	\$5.31

Wholesale Water Rate Passthrough

Proposition 218 allows California agencies providing water service to authorize passing through to their customers increases in wholesale water rates. A “pass through” provision is recommended to be included in the Milpitas proposed water rate schedule and Proposition 218 notice.

Increases in the wholesale unit costs of SCVWD, SFPUC, and/or recycled water can be recovered through an additional per unit rate increase that passes through any increases in the wholesale cost of potable or recycled water that imposed on the City by these agencies.

Meter Charges

Bimonthly meter charges are considered “availability” or “readiness-to-serve” charges for providing customers with access to water at all times. They are designed to recover a portion of the City’s fixed costs of providing water service. These charges constitute a fixed portion of customers’ water bills because they are levied whether or not water is used. BWA recommends allocating these costs based on each user’s proportional capacity in the system as determined by each user’s water meter flow capacity.

This assumes that larger meters have the potential to demand more capacity, or said differently, exert more peaking characteristics compared to smaller meters. The potential capacity demanded (peaking) is proportional to the potential flow through each meter size as established by the AWWA hydraulic capacity ratios which are shown in column 3 of **Figure A**. The ratios shown are the ratio of potential flow through each meter size compared to the flow through a 5/8-inch meter. For example, column 3 shows that the flow through a 2-inch meter is 8 times that of a 5/8-inch meter and therefore the meter capacity component of the meter charge is 8 times that of the 5/8-inch meter.

Table 5 shows a comparison of existing and proposed meter charges and the calculation of proposed meter charges. This Study used meter flow ratios identified by the American Water Works Association (AWWA). **Figure A** shows the AWWA recommended meter equivalents.

Figure A
American Water Works Association
Fixed Charge Meter Ratios

Water Meter Size	AWWA*(capacity)	Factor based on 5/8"
5/8 inch	20	1.00
3/4 inch	30	1.50
1 inch	50	2.50
1-1/2 inch	100	5.00
2 inch	160	8.00
3 inch	300	15.00
4 inch	500	25.00
6 inch	1,000	50.00

*Safe maximum operating capacity by meter type, per current AWWA standards, GPM.
AWWA Manual M1, Sixth Edition, 2012, Appendix B

BWA recommends that the City continue to align meter charges with the AWWA standard 5/8" meter equivalents. This provides a ratio to compare different meter sizes based on their capacity reservation in the system. For example, a 1-1/2 inch meter is rated at 2.50 because it has 2.50 times the potential flow rate as a standard 5/8 inch meter. Meter equivalents denote the maximum flow capacity of the meter. Total City water system 5/8" meter equivalents amount to 34,582 (as of 2018), as shown in Appendix C, Table 5.

BWA excluded meter growth to be conservative in revenue projections. Generally, growth in 5/8" to 2" meters is not expected to be significant, as the City has been mostly built out in this meter range. 4" and 6" meters are generally installed on industrial sites in the TASP area, which already has a large meter, resulting a net zero gain.

In **Table 5**, the proposed meter charges for FY 2018/19 were developed by taking the fixed operating revenue requirement of \$5,603,648 from **Table 2** and dividing it by total Fiscal Year 2018/2019 system meter equivalents of 34,582 to arrive at a bimonthly meter charge of \$27.01 for the base 5/8" meter. This charge is then increased based on AWWA capacity ratios for larger meters. For example, a 1" meter has a capacity ratio of 2.5 times and is recommended to be charged \$67.52 bimonthly.

Meters 6" and above were assigned a capacity ratio of 50 times.

Based on AWWA guidelines, BWA recommends that fire meters be attributed 20% of the charge of regular meters to denote that these meters are on standby for emergencies, are not regularly used, and fire flow costs are estimated at about 20% of water system fixed costs. This method is consistent with the method used in the previous rate study.

The calculated FY 2018/19 rates are the base year rates and that they will be adjusted each year thereafter in accordance with the rate model.

Table 5
City of Milpitas - Water Rate Study
Fixed Operating Cost Allocation - FY 2018/19

Fixed Operating Costs

\$5,603,648

5/8" AWWA Meter Equivalents

34,582

\$/per 5/8" Meter Equivalent

\$162.04

Bimonthly \$/per 5/8" Meter Equivalent

\$27.01

Meter Size	Current Cost Ratio	AWWA Meter Equivalents²	Current	Proposed	Bimonthly \$ Increase
5/8 inch	1.0	1.0	\$19.44	\$27.01	<i>\$7.57</i>
3/4 inch	1.5	1.5	29.16	40.51	<i>11.35</i>
1 inch	2.5	2.5	48.60	67.52	<i>18.92</i>
1-1/2 inch	5.0	5.0	97.20	135.03	<i>37.83</i>
2 inch	8.0	8.0	155.52	216.05	<i>60.53</i>
3 inch	15.0	15.0	291.60	405.10	<i>113.50</i>
4 inch	25.0	25.0	486.00	675.16	<i>189.16</i>
6 inch and above	50.0	50.0	972.00	1,350.33	<i>378.33</i>

Detector Valve (Fire Meter)	Current	Proposed	Bimonthly \$ Increase
2 inch	31.10	43.21	<i>\$12.11</i>
3 inch	58.32	81.02	<i>22.70</i>
4 inch	97.20	135.03	<i>37.83</i>
6 inch and above	194.40	270.07	<i>75.67</i>

1 Fire meter equivalents established at 20% of regular meter equivalents

2 Meter equivalents capped at 6".

Low Income Discount Program

California public agencies providing water service may implement low income rate assistance programs, but rate discounts must be funded from non-rate sources of revenue revenues – e.g., lease revenues, revenues from fines and penalties other than civil liability imposed for violations of the City’s water conservation program. If the City chooses to implement a low-income program, BWA recommends that the City qualify low income customers based on those already enrolled in the Pacific Gas and Electric (PG&E) Care program to minimize administration costs.

There are approximately 3,500 customers enrolled in the PG&E Care program in the City of Milpitas. The water enterprise generates approximately \$147,000 per year from non-rate sources; enough for a \$3.50/month discount for each PG&E Care enrolled customer.

Capital Costs

Table 6 shows the City water enterprise 5-year capital improvement program for potable water sources. The projects are identified in the City's 2018 – 2023 Capital Improvement Program. An additional \$6,050,000 of water bonds may be issued to directly offset capital surcharge funding for specific projects and reduce the need for short-term rate increases, for a total amount of bond funded projects of \$20,000,000. All \$46.3 million of potable water capital project costs are assumed to be funded in the 5-year rate Study period.

Table 6
City of Milpitas - Water Rate Study
CIP Schedule - Capital Projects

Project Expenses							Total Projects					N/A
	2018-19	2019-20	2020-21	2021-22	2022-23	Total	Water Fund	Extension Fund	Surcharge	Other	Water Bonds	
2nd SCVWD Water Reservoir & Pump Sta.	\$0	\$0	\$3,250,000	\$3,250,000	\$0	\$6,500,000	\$0	\$0	\$0	\$6,500,000	\$0	\$0
SCVWD Second Water Supply Turnout	0	0	0	500,000	2,500,000	3,000,000	\$0	\$0	\$0	\$3,000,000	\$0	0
Well Upgrade Project	5,630,000	4,000,000	0	0	0	9,630,000	\$0	\$0	\$0	\$2,330,000	\$7,300,000	0
Aging Water System/Seismic Improvement	4,700,000	0	0	0	0	4,700,000	\$0	\$0	\$0	\$0	\$4,700,000	0
Hydrant Replacement Program	72,100	74,260	76,500	78,800	80,850	382,510	\$0	\$72,100	\$310,410	\$0	\$0	0
Reservoir Cleaning	150,000	0	150,000	0	150,000	450,000	\$0	\$0	\$450,000	\$0	\$0	0
Automated Meter Replacement Program	1,726,700	2,226,650	1,226,650	0	0	5,180,000	\$0	\$500,000	\$4,680,000	\$0	\$0	0
Water Supervisory Control and Data Acquisition	0	500,000	5,450,000	0	0	5,950,000	\$0	\$2,000,000	\$2,000,000	\$0	\$1,950,000	0
Annual Water Distribution Rehab. Program	600,000	600,000	600,000	600,000	600,000	3,000,000	\$0	\$300,000	\$2,700,000	\$0	\$0	0
Minor Water Projects	100,000	100,000	100,000	100,000	100,000	500,000	\$0	\$0	\$500,000	\$0	\$0	0
Water O&M Database Management	50,000	0	0	0	0	50,000	\$0	\$25,000	\$25,000	\$0	\$0	0
Water Leak Detection and Condition Asses	150,000	150,000	150,000	150,000	150,000	750,000	\$0	\$0	\$750,000	\$0	\$0	0
Water Master Plan 2019	400,000	0	0	0	0	400,000	\$0	\$0	\$400,000	\$0	\$0	0
<i>Additional SCVWD Zone 1 Pressure Red. Val</i>	0	0	0	490,000	0	490,000	\$0	\$0	\$490,000	\$0	\$0	0
Los Coches Backbone	0	850,000	3,350,000	0	0	4,200,000	\$0	\$0	\$4,200,000	\$0	\$0	0
Lower Berryessa Creek Water Line	0	0	0	0	1,025,000	1,025,000	\$0	\$0	\$1,025,000	\$0	\$0	0
Water System Replacement Study	0	100,000	0	0	0	100,000	\$0	\$100,000	\$0	\$0	\$0	0
Total	13,578,800	8,600,910	14,353,150	5,168,800	4,605,850	46,307,510	0	2,997,100	17,530,410	11,830,000	13,950,000	0

1 Source: 2018-2023 Capital Improvements Program

Table 7 shows the City’s capital projects which have unidentified funding sources. The projects consist of \$45.7 million of recycled water projects. These projects have been excluded from this rate study and are not included in the proposed rate calculations.

Table 7
City of Milpitas - Water Rate Study
CIP Schedule - Capital Projects With Unidentified Funding Sources

Project Expenses¹	Total
Recycled Water Pipeline Segment 1	\$6,100,000
Recycled Water Pipeline Segment 2	4,755,000
Recycled Water Pipeline Segment 3	11,957,000
Recycled Water Pipeline Segment 4	19,578,193
Recycled Water Pipeline Segment 5	3,305,000
 Total	 45,695,193

1 Source: 2018-2023 Capital Improvements Program

Capital Surcharge

BWA recommends that the City continue to recover capital costs through a “capital surcharge” levied on water use to recover all system capital costs. The capital surcharge was first implemented beginning FY 2016/17.

Table 8 shows the capital surcharge calculation. The City currently sets aside \$600,000 each year to fund water infrastructure replacement and rehabilitation. City Council policy requires a minimum of \$2,000,000 each year to be set aside for water infrastructure; hence, the Capital Surcharge calculations in **Table 8** include an additional \$1,400,000 each year to meet the City’s policy requirement.

The proposed surcharge provides adequate funding for a \$2,000,000 set-aside per year for the water infrastructure fund per City policy. The surcharge¹ is designed to provide adequate ongoing cash funding for water enterprise capital projects and associated debt service. BWA projections include \$20 million of capital in FY 2018/19, as the capital fund balance is not adequate to fund all needed projects. This amount represents an additional \$6,050,000 compared to the \$13,950,000 shown in the City’s 2018 – 2023 Capital Improvement Program. **Table 8** shows proposed capital surcharge, which takes into account the additional bond funds that may be issued.

Debt Funded Capital: BWA estimates debt service on a \$20 million borrowing for potable capital to be about \$1,314,000 per year beginning in FY 2018/19 (5%, 30-year financing).

¹ The surcharge is derived by dividing the total capital costs by the projected estimated potable water use.

Table 8
City of Milpitas - Water Rate Study
Capital Surcharge Calculation

	Current		Prorated						
Capital Expense	FY 2017/18	FY 2018/19	FY 2018/19*	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	Total	
Total Water Capital CIP Funding Need			\$ -	\$ 3,750,910	\$ 7,403,150	\$ 1,418,800	\$ 2,105,850	\$ 14,678,710	
Bond Offset			\$ -	\$(2,576,650)	\$(3,473,350)			\$ (6,050,000)	
Water Infrastructure Fund per policy		\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 7,000,000	
Annual Debt Service Payment		\$ 657,020	\$ 657,020	\$ 1,314,039	\$ 1,314,039	\$ 1,314,039	\$ 1,314,039	\$ 5,913,176	
Sub Total		\$ 2,057,020	\$ 2,057,020	\$ 3,888,299	\$ 6,643,839	\$ 4,132,839	\$ 4,819,889	\$ 21,541,886	
Projected Water Use (HCF)									
From Appendix C Table 2 - Water Use	3,743,003	3,793,691	3,793,691	3,845,065	3,897,135	3,949,910	4,003,400		
Proposed Rates									
Capital Surcharge	\$ 1.30	\$ 1.08	\$ 1.23	\$ 1.08	\$ 1.08	\$ 1.08	\$ 1.08		
% Change		-17.2%	-5.7%	0.0%	0.0%	0.0%	0.0%		
Estimated Annual Capital Surcharge Revenue		\$ 4,083,126	\$ 4,648,907	\$ 4,138,419	\$ 4,194,462	\$ 4,251,263	\$ 4,308,834	\$ 21,541,886	
Beginning Balance		\$ -	\$ -	\$ 2,591,888	\$ 2,842,008	\$ 392,631	\$ 511,055		
Expenses		\$ 2,057,020	\$ 2,057,020	\$ 3,888,299	\$ 6,643,839	\$ 4,132,839	\$ 4,819,889	\$ 21,541,886	
Projected Revenue		\$ 4,083,126	\$ 4,648,907	\$ 4,138,419	\$ 4,194,462	\$ 4,251,263	\$ 4,308,834	\$ 21,541,886	
Ending Balance		\$ 2,026,106	\$ 2,591,888	\$ 2,842,008	\$ 392,631	\$ 511,055	\$ (0)		

*Assumes new rate is effective for two billing periods

SECTION 4: RATE INCREASES

Table 9 shows a cash flow schedule for the Operating Fund. Rate increases are needed to meet key financial goals of the water enterprise including:

- Prevent further operating losses
- Meet debt service coverage requirements on any new debt issuances
- Maintain at least 30% of operating expenses in reserves by FY 2022/23
- Meet the City policy to accumulate at least \$2 million a year to set aside for replacement of infrastructure
- Fund 5-year capital program
- Smooth out impact on rate payers

In addition to the rate structure adjustments recommended in FY 2018/19, BWA estimates the water enterprise requires overall rate increases to potable and recycled water consumption and meter charges (excluding the capital surcharge) of **6%** in FY 2019/20, **6%** in FY 2020/21, **6%** in FY 2021/22 and **6%** in FY 2022/23.

Detailed projections of water use, rate increases, and revenues are shown in Appendix C.

Appendix A shows the bill impacts of the proposed rates for a typical single family residential user based on different levels of water use. The average single family residential monthly bill (using 7 HCF monthly) would increase from the current amount of \$54.73 to \$58.23.

Appendix B shows how the City's rates compare to regional agencies under the current and proposed rates.

Table 9
City of Milpitas - Water Rate Study
Detailed Cash Flow Projection

			Projected					
	2016/17	Escalation %	2017/18	2018/19 ¹	2019/20	2020/21	2021/22	2022/23
Water M&O - 400								
Beg. Fund Balance (Water M&O - 400)			\$7,065,130	\$7,966,107	\$5,587,977	\$5,534,259	\$6,448,666	\$8,414,972
Revenue								
Rate Revenue	\$22,054,033	Appendix C	\$24,562,222	\$25,699,914	\$29,390,848	\$31,463,915	\$33,684,432	\$36,064,466
Other Operating Income ²	147,340	Varies	621,655	595,000	250,000	250,000	250,000	250,000
Subtotal Revenue	22,201,373		25,183,877	26,294,914	29,640,848	31,713,915	33,934,432	36,314,466
Expenses								
Purchased Water	15,548,813	Appendix C	16,737,142	18,218,325	18,862,260	19,575,732	20,338,473	22,158,046
Personnel Services	1,107,805	3%	2,899,578	4,060,260	4,182,068	4,307,530	4,436,756	4,569,858
	2,633,000	4%	2,601,952	2,705,884	2,814,119	2,926,684	3,043,751	3,165,502
Services and Supplies	1,848,628	4%	2,044,228	3,688,575	3,836,118	3,989,563	4,149,145	4,315,111
Repairs and Maintenance	451,690	4%	0	0	0	0	0	0
Subtotal Expenses	21,589,936		24,282,900	28,673,044	29,694,565	30,799,508	31,968,126	34,208,517
Net Revenue	611,437		900,977	(2,378,131)	(53,717)	914,406	1,966,306	2,105,949
Ending Fund Balance	7,065,130		7,966,107	5,587,977	5,534,259	6,448,666	8,414,972	10,520,922
Water Capital Funds - 402, 405								
Beg. Fund Balance (Water Capital Funds - 402, 405)			\$5,994,868	\$10,855,833	\$23,594,201	\$17,813,470	\$9,586,485	\$11,100,594
Revenue								
Bond (5% 30-Years)	4,315,060	Appendix C	4,860,965	20,200,000	4,134,218	4,190,204	4,246,947	4,304,460
Subventions and Grants	88,515	0%		4,644,188				
Capital Contributions	814,113	0%						
Connection Fees	2,183,279	0%						
Transfers In	1,343,207	TASP Funds		2,330,000	0	3,250,000	3,750,000	2,500,000
Interest Income	(10,106)	0%						
Subtotal Revenue	4,419,008		4,860,965	27,174,188	4,134,218	7,440,204	7,996,947	6,804,460
Expenses								
Capital Expenditures	1,556,692	Table 6		13,578,800	8,600,910	14,353,150	5,168,800	4,605,850
Debt Service	0		0	857,019	1,314,039	1,314,039	1,314,039	1,314,039
Subtotal Expenses	1,556,692		0	14,435,819	9,914,949	15,667,189	6,482,839	5,919,889
Net Revenues	2,862,316		4,860,965	12,738,369	(5,780,731)	(8,226,985)	1,514,109	884,571
Ending Fund Balance	5,994,868		10,855,833	23,594,201	17,813,470	9,586,485	11,100,594	11,985,164
Total Fund Balance								
Total Fund Balance	13,059,998		18,821,940	29,182,178	23,347,730	16,035,151	19,515,566	22,506,086
Total Rate Revenue	26,369,093		29,423,186	30,344,102	33,525,066	35,654,118	37,931,379	40,368,926
Total Operating Expenses	21,589,936		24,282,900	28,673,044	29,694,565	30,799,508	31,968,126	34,208,517
Debt Service Coverage (Currently No Debt)								
Net Operating Revenues	9,345,505		5,761,941	2,266,057	4,080,501	5,104,610	6,213,254	6,410,409
Total Debt Service	0		0	857,019	1,314,039	1,314,039	1,314,039	1,314,039
Coverage >1.25x				2.64	3.11	3.88	4.73	4.88
Operating Fund Reserve Target								
30% O&M	6,477,000		7,285,000	8,602,000	8,908,000	9,240,000	9,590,000	10,263,000
Target Met	Yes		Yes	No	No	No	No	Yes

1 Assumes FY 2018/19 rate is effective for two billing periods during the year

2 Should the City opt to implement a low income discount, under BWA's proposal, this revenue would be allocated to offset the cost of the program

Proposed Rate Schedule – Bimonthly

Table 10 shows BWA’s proposed bimonthly rate schedule for FY 2018/19 to FY 2022/23. Table 11 shows the rates converted to monthly.

Table 10
City of Milpitas - Water Rate Study
Water Rate Schedule (Bimonthly)

Overall % Increases (Except Capital Surcharge)

6.0%

6.0%

6.0%

6.0%

BIMONTHLY WATER RATES

Meter Charges

Meter Size	Current	Proposed 2018/19	\$ Increase	Proposed 2019/20	\$ Increase	Proposed 2020/21	\$ Increase	Proposed 2021/22	\$ Increase	Proposed 2022/23	\$ Increase
5/8"	\$19.44	\$27.01	\$7.57	\$28.63	\$1.62	\$30.34	\$1.72	\$32.17	\$1.82	\$34.10	\$1.93
3/4"	29.16	40.51	11.35	42.94	2.43	45.52	2.58	48.25	2.73	51.14	2.89
1"	48.60	67.52	18.92	71.57	4.05	75.86	4.29	80.41	4.55	85.24	4.82
1-1/2"	97.20	135.03	37.83	143.13	8.10	151.72	8.59	160.83	9.10	170.48	9.65
2"	155.52	216.05	60.53	229.02	12.96	242.76	13.74	257.32	14.57	272.76	15.44
3"	291.60	405.10	113.50	429.40	24.31	455.17	25.76	482.48	27.31	511.43	28.95
4"	486.00	675.16	189.16	715.67	40.51	758.61	42.94	804.13	45.52	852.38	48.25
6" & above	972.00	1,350.33	378.33	1,431.35	81.02	1,517.23	85.88	1,608.26	91.03	1,704.76	96.50

Detector Check/ RPDa/DCDA

2 inch	31.10	43.21	12.11	45.80	2.59	48.55	2.75	51.46	2.91	54.55	3.09
3 inch	58.32	81.02	22.70	85.88	4.86	91.03	5.15	96.50	5.46	102.29	5.79
4 inch	97.20	135.03	37.83	143.13	8.10	151.72	8.59	160.83	9.10	170.48	9.65
6 inch and above	194.40	270.07	75.67	286.27	16.20	303.45	17.18	321.65	18.21	340.95	19.30

Volumetric Charges (per hcf)

Residential	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.36	6.70	0.38
Commercial/Industrial/Institutional and Construction	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.36	6.70	0.38
Potable Irrigation	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.36	6.70	0.38
Santa Clara County (Ed Levin Park)	3.79	4.10	0.31	4.10	0.00	4.10	0.00	4.10	0.00	4.47	0.37
Recycled Irrigation	2.78	3.57	0.79	3.79	0.21	4.01	0.23	4.25	0.24	4.51	0.26
Recycled Water Industrial / Dual Plumbed	2.78	3.57	0.79	3.79	0.21	4.01	0.23	4.25	0.24	4.51	0.26
Recycled Water: City of Milpitas	2.78	3.57	0.79	3.79	0.21	4.01	0.23	4.25	0.24	4.51	0.26

Capital Surcharge (all potable use, per hcf)

1.30	1.08	-0.22	1.08	0.00	1.08	0.00	1.08	0.00	1.08	0.00
------	------	--------------	------	-------------	------	-------------	------	-------------	------	-------------

1 Based on American Water Works Association meter equivalents (capped at 6")

Proposed Rate Schedule – Monthly

Table 11
City of Milpitas - Water Rate Study
Water Rate Schedule (Monthly) - Rounded for Bill Impacts

MONTHLY WATER RATES

Meter Charges

Meter Size	Current	Proposed 2018/19	\$ Increase	Proposed 2019/20	\$ Increase	Proposed 2020/21	\$ Increase	Proposed 2021/22	\$ Increase	Proposed 2022/23	\$ Increase
5/8"	\$9.72	\$13.50	\$3.78	\$14.31	\$0.81	\$15.17	\$0.86	\$16.08	\$0.91	\$17.05	\$0.97
3/4"	14.58	20.25	5.67	21.47	1.22	22.76	1.29	24.12	1.36	25.57	1.45
1"	24.30	33.76	9.46	35.78	2.02	37.93	2.15	40.21	2.28	42.62	2.41
1-1/2"	48.60	67.52	18.92	71.57	4.05	75.86	4.29	80.41	4.55	85.24	4.83
2"	77.76	108.03	30.27	114.51	6.48	121.38	6.87	128.66	7.28	136.38	7.72
3"	145.80	202.55	56.75	214.70	12.15	227.58	12.88	241.24	13.66	255.71	14.47
4"	243.00	337.58	94.58	357.84	20.26	379.31	21.47	402.07	22.76	426.19	24.12
6" & above	486.00	675.16	189.16	715.67	40.51	758.61	42.94	804.13	45.52	852.38	48.25

Detector Check/ RPDa/DCDA

2 inch	15.55	21.61	6.06	22.90	1.29	24.28	1.38	25.73	1.45	27.28	1.55
3 inch	29.16	40.51	11.35	42.94	2.43	45.52	2.58	48.25	2.73	51.14	2.89
4 inch	48.60	67.52	18.92	71.57	4.05	75.86	4.29	80.41	4.55	85.24	4.83
6 inch and above	97.20	135.03	37.83	143.13	8.10	151.72	8.59	160.83	9.11	170.48	9.65

Volumetric Charges (per hcf)

Residential	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.35	6.70	0.38
Commercial/Industrial/Institutional and Construction	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.35	6.70	0.38
Potable Irrigation	5.13	5.31	0.18	5.63	0.32	5.97	0.34	6.32	0.35	6.70	0.38
Santa Clara County (Ed Levin Park)	3.79	4.10	0.31	4.10	0.00	4.10	0.00	4.10	0.00	4.47	0.37
Recycled Irrigation	2.78	3.57	0.79	3.79	0.22	4.01	0.22	4.25	0.24	4.51	0.26
Recycled Water Industrial / Dual Plumbed	2.78	3.57	0.79	3.79	0.22	4.01	0.22	4.25	0.24	4.51	0.26
Recycled Water: City of Milpitas	2.78	3.57	0.79	3.79	0.22	4.01	0.22	4.25	0.24	4.51	0.26

Capital Surcharge (all potable use, per hcf)	1.30	1.08	-0.22	1.08	0.00	1.08	0.00	1.08	0.00	1.08	0.00
---	------	------	--------------	------	-------------	------	-------------	------	-------------	------	-------------

1 Based on American Water Works Association meter equivalents (capped at 6")

APPENDIX A – EXAMPLES OF MONTHLY RESIDENTIAL BILL IMPACTS

Current Single Family Residential, 5/8" Meter

Monthly Use (HCF)	Volumetric Charge	Capital Surcharge	Meter Charge	Monthly Bill
0	\$0.00	\$0.00	\$9.72	\$9.72
2	10.26	2.60	9.72	22.58
3	15.39	3.90	9.72	29.01
5	25.65	6.50	9.72	41.87
7	35.91	9.10	9.72	54.73
10	51.30	13.00	9.72	74.02
15	76.95	19.50	9.72	106.17
20	102.60	26.00	9.72	138.32
30	153.90	39.00	9.72	202.62
40	205.20	52.00	9.72	266.92
50	256.50	65.00	9.72	331.22

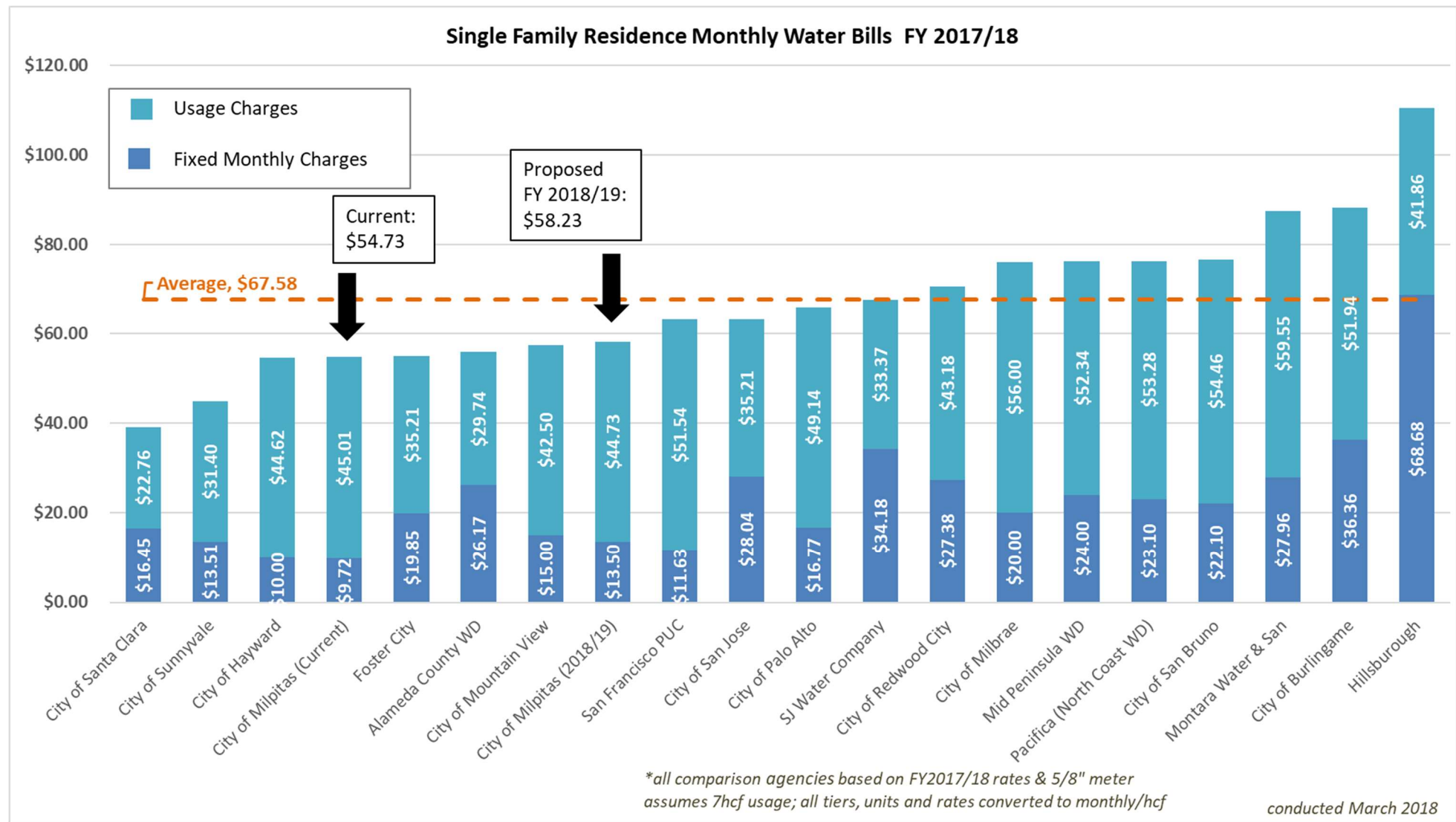
Single Family Residential FY 2017 Avg. Monthly Use: 7.285

FY 2018/19 Proposed Single Family Residential, 5/8" Meter

Monthly Use (HCF)	Volumetric Charge	Capital Surcharge	Meter Charge	Monthly Bill	Monthly \$ Increase
0	\$0.00	\$0.00	\$13.50	\$13.50	\$3.78
2	10.62	2.16	13.50	26.28	3.70
3	15.93	3.24	13.50	32.67	3.66
5	26.55	5.40	13.50	45.45	3.58
7	37.17	7.56	13.50	58.23	3.50
10	53.10	10.80	13.50	77.40	3.38
15	79.65	16.20	13.50	109.35	3.18
20	106.20	21.60	13.50	141.30	2.98
30	159.30	32.40	13.50	205.20	2.58
40	212.40	43.20	13.50	269.10	2.18
50	265.50	54.00	13.50	333.00	1.78

Single Family Residential FY 2017 Avg. Monthly Use: 7.285

APPENDIX B – REGIONAL RATE SURVEY



APPENDIX C – FINANCIAL DETAILS AND ASSUMPTIONS

Appendix C

City of Milpitas - Water Rate Study

Table 1 - Wholesale Water Purchases

Potable Water	17/18 Projected	18/19 Projected	19/20 Projected	20/21 Projected	21/22 Projected	22/23 Projected
SFPUC Quantity Charge, \$/HCF	\$4.10	\$4.10	\$4.10	\$4.10	\$4.10	\$4.47
% Increase	0%	0%	0%	0%	0%	9%
SFPUC Purchased, HCF	2,725,710	2,606,052	2,606,052	2,606,052	2,606,052	2,606,052
% Increase	14%	-4%	0%	0%	0%	0%
Subtotal: SFPUC Expenditures	\$11,175,411	\$10,684,813	\$10,684,813	\$10,684,813	\$10,684,813	\$11,649,052
% Increase	14%	-4%	0%	0%	0%	9%
SFPUC Monthly Meter Charge	\$14,022	\$14,022	\$14,022	\$14,022	\$14,022	\$14,022
BAWSCA Bond Surcharge (Monthly)	\$75,568	\$75,568	\$75,568	\$75,568	\$75,568	\$75,568
Subtotal: Annual Fixed Costs	\$1,075,080	\$1,075,080	\$1,075,080	\$1,075,080	\$1,075,080	\$1,075,080
% Increase	-4%	0%	0%	0%	0%	0%
Total \$Exp: SFPUC Purchased	\$12,250,491	\$11,759,893	\$11,759,893	\$11,759,893	\$11,759,893	\$12,724,132
% Increase	12%	-4%	0%	0%	0%	8%
SCVWD Quantity Charge, \$/HCF	\$2.93	\$3.19	\$3.48	\$3.80	\$4.14	\$4.52
% Increase	8.9%	8.9%	9.1%	9.2%	8.9%	9.2%
SCVWD Purchased, HCF	1,606,928	1,616,025	1,626,465	1,636,905	1,647,359	1,657,814
% Increase	14%	1%	1%	1%	1%	1%
Total \$Exp: SCVWD Purchased	\$4,708,299	\$5,155,120	\$5,660,098	\$6,220,239	\$6,820,066	\$7,493,319
% Increase	24%	9%	10%	10%	10%	10%
Total: Potable Purchases, HCF	4,332,638	4,222,077	4,232,517	4,242,957	4,253,411	4,263,866
% Increase	14%	-3%	0%	0%	0%	0%
Total: Potable \$Exp:	\$16,958,790	\$16,915,013	\$17,419,991	\$17,980,132	\$18,579,959	\$20,217,452
% Increase	15.3%	-0.3%	3.0%	3.2%	3.3%	8.8%

Recycled Water

WPCP Quantity Charge, \$/HCF	\$2.46	\$2.72	\$3.01	\$3.33	\$3.67	\$4.05
% Increase	11%	11%	11%	11%	10%	10%
WPCP Purchased, HCF	479,159	479,159	479,159	479,159	479,159	479,159
% Increase	0%	0%	0%	0%	0%	0%
Total: Recycled \$Exp:	\$1,178,731	\$1,303,312	\$1,442,269	\$1,595,599	\$1,758,514	\$1,940,594
% Increase	11%	11%	11%	11%	10%	10%

TOTAL: ALL PURCHASES, HCF	4,811,797	4,701,236	4,711,676	4,722,116	4,732,570	4,743,025
% Increase	13%	-2%	0%	0%	0%	0%
TOTAL: ALL PURCHASES \$EXP	\$18,137,521	\$18,218,325	\$18,862,260	\$19,575,732	\$20,338,473	\$22,158,046
% Increase	15%	0%	4%	4%	4%	9%

Appendix C
City of Milpitas - Water Rate Study
Table 2 - Water Use

Potable Water	Actual 16/17						
Single Family Residential:							
Usage, HCF	1,089,226	1,227,026	1,243,642	1,260,483	1,277,553	1,294,853	1,312,388
% Increase	4%	13%	1%	1.4%	1.4%	1.4%	1.4%
Multi Family Residential:							
Usage, HCF	704,818	793,986	804,738	815,635	826,681	837,876	849,222
% Increase	4%	13%	1%	1.4%	1.4%	1.4%	1.4%
Subtotal Residential Usage, HCF	1,794,044	2,021,011	2,048,380	2,076,119	2,104,234	2,132,729	2,161,611
% Increase	4%	13%	1%	1.4%	1.4%	1.4%	1.4%
Commercial:							
Usage, HCF	542,159	610,748	619,019	627,402	635,898	644,509	653,237
% Increase	-2%	13%	1%	1.4%	1.4%	1.4%	1.4%
Industrial:							
Usage, HCF	492,128	554,388	561,895	569,505	577,217	585,033	592,956
% Increase	-11%	13%	1%	1.4%	1.4%	1.4%	1.4%
Institutional:							
Usage, HCF	103,842	116,979	118,563	120,169	121,796	123,446	125,117
% Increase	7%	13%	1%	1.4%	1.4%	1.4%	1.4%
Irrigation:							
Irrigation Usage, HCF	273,519	308,122	312,295	316,524	320,810	325,155	329,558
% Increase	16%	13%	1%	1.4%	1.4%	1.4%	1.4%
Ed Levin Park:							
Ed Levin Usage, HCF	3,373	3,800	3,851	3,903	3,956	4,010	4,064
% Increase	16%	13%	1%	1.4%	1.4%	1.4%	1.4%
CITY Domestic Accounts:							
CITY Domestic Usage, HCF	12,402	13,971	14,160	14,352	14,546	14,743	14,943
% Increase	10%	13%	1%	1.4%	1.4%	1.4%	1.4%
CITY Irrigation Accounts:							
CITY Irrigation Usage, HCF	101,183	113,984	115,527	117,092	118,678	120,285	121,914
% Increase	43%	13%	1%	1.4%	1.4%	1.4%	1.4%
Subtotal Potable Use	3,322,650	3,743,003	3,793,691	3,845,065	3,897,135	3,949,910	4,003,400
% Increase	2.4%	12.7%	1.4%	1.4%	1.4%	1.4%	1.4%
Recycled Water							
Irrigation (Piped)							
Recycled Irrigation Usage, HCF	320,780	436,147	436,147	436,147	436,147	436,147	436,147
% Increase	8%	36%	0%	0%	0%	0%	0%
Industrial Process Use							
Recycled Industrial Usage, HCF	262	356	356	356	356	356	356
% Increase	-81%	36%	0%	0%	0%	0%	0%
City of Milpitas - Irrigation Recycled							
Recycled Irrigation Usage, HCF	31,373	42,656	42,656	42,656	42,656	42,656	42,656
% Increase	-6%	36%	0%	0%	0%	0%	0%
Subtotal Recycled Use	352,415	479,159	479,159	479,159	479,159	479,159	479,159
% Increase	6%	36%	0%	0%	0%	0%	0%
TOTAL: ALL USE, HCF	3,675,065	4,222,162	4,272,850	4,324,224	4,376,294	4,429,069	4,482,559
% Total Use Increase	2.7%	14.9%	1.2%	1.2%	1.2%	1.2%	1.2%
% of Unaccounted Potable Water	12.5%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
% Wholesale Contractual Obligation		7.5%	4.0%	3.1%	2.1%	1.0%	0.0%

Appendix C
City of Milpitas - Water Rate Study
Table 3 - Water Rates

Potable Water	Actual 17/18	18/19 Proposed	19/20 Projected	20/21 Projected	21/22 Projected	22/23 Projected
Single Family Residential:						
Rate, \$/HCF	\$5.13	\$5.31	\$5.63	\$5.97	\$6.32	\$6.70
% Increase		3.5%	6.0%	6.0%	6.0%	6.0%
Multi Family Residential:						
Rate, \$/HCF	\$5.13	\$5.31	\$5.63	\$5.97	\$6.32	\$6.70
% Increase		3.5%	6.0%	6.0%	6.0%	6.0%
Commercial:						
Rate, \$/HCF	\$5.13	\$5.31	\$5.63	\$5.97	\$6.32	\$6.70
% Increase		3.5%	6.0%	6.0%	6.0%	6.0%
Industrial:						
Rate, \$/HCF	\$5.13	\$5.31	\$5.63	\$5.97	\$6.32	\$6.70
% Increase		3.5%	6.0%	6.0%	6.0%	6.0%
Institutional:						
Rate, \$/HCF	\$5.13	\$5.31	\$5.63	\$5.97	\$6.32	\$6.70
% Increase		3.5%	6.0%	6.0%	6.0%	6.0%
Irrigation:						
Irrigation rate, \$/HCF	\$5.13	\$5.31	\$5.63	\$5.97	\$6.32	\$6.70
% Increase		3.5%	6.0%	6.0%	6.0%	6.0%
Ed Levin Park:						
Ed Levin rate, \$/HCF	\$3.79	\$4.10	\$4.10	\$4.10	\$4.10	\$4.47
% Increase		8.2%	0.0%	0.0%	0.0%	9.0%
CITY Domestic Accounts:						
CITY Domestic Rate, \$/HCF	\$5.13	\$5.31	\$5.63	\$5.97	\$6.32	\$6.70
% Increase		3.5%	6.0%	6.0%	6.0%	6.0%
CITY Irrigation Accounts:						
CITY Irrigation rate, \$/HCF	\$5.13	\$5.31	\$5.63	\$5.97	\$6.32	\$6.70
% Increase		3.5%	6.0%	6.0%	6.0%	6.0%

Recycled Water

Irrigation (Piped):						
Recycled Irrigation rate, \$/HCF	\$2.78	\$3.57	\$3.79	\$4.01	\$4.25	\$4.51
% Increase		28.5%	6.0%	6.0%	6.0%	6.0%
Industrial Process Use						
Recycled Industrial rate, \$/HCF	\$2.78	\$3.57	\$3.79	\$4.01	\$4.25	\$4.51
% Increase		28.5%	6.0%	6.0%	6.0%	6.0%
City of Milpitas - Irrigation Recycled						
Recycled Irrigation rate, \$/HCF	\$2.78	\$3.57	\$3.79	\$4.01	\$4.25	\$4.51
% Increase		28.5%	6.0%	6.0%	6.0%	6.0%
Capital Surcharge (Potable Use)	\$1.30	\$1.08	\$1.08	\$1.08	\$1.08	\$1.08
		-17.2%	0.0%	0.0%	0.0%	0.0%

Appendix C
City of Milpitas - Water Rate Study
Table 4 - Water Sales Revenue

Potable Water	17/18 Projected	18/19 Projected	19/20 Projected	20/21 Projected	21/22 Projected	22/23 Projected
Single Family Residential:						
	\$6,294,641	6,603,937	7,094,970	7,622,513	8,189,281	8,798,191
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
Multi Family Residential:						
	4,073,146	4,273,286	4,591,024	4,932,387	5,299,132	5,693,147
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
Subtotal: Residential Revenue	10,367,787	10,877,223	11,685,994	12,554,900	13,488,414	14,491,338
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
Commercial:						
	3,133,139	3,287,090	3,531,500	3,794,083	4,076,190	4,379,274
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
Industrial:						
	2,844,010	2,983,754	3,205,610	3,443,961	3,700,035	3,975,150
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
Institutional:						
	600,103	629,590	676,403	726,697	780,730	838,781
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
Irrigation:						
	1,580,667	1,658,336	1,781,640	1,914,113	2,056,436	2,209,342
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
Ed Levin Park:						
	14,401	15,790	16,004	16,220	16,440	18,166
% Increase	12.7%	9.6%	1.4%	1.4%	1.4%	10.5%
CITY Domestic Accounts:						
	71,671	75,193	80,784	86,790	93,244	100,177
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
CITY Irrigation Accounts:						
	584,737	613,469	659,083	708,089	760,738	817,303
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%
Subtotal: Potable Revenue	19,196,515	20,140,445	21,637,017	23,244,854	24,972,228	26,829,530
% Increase	12.7%	4.9%	7.4%	7.4%	7.4%	7.4%

Recycled Water

Irrigation (Piped):						
	1,212,488	1,557,671	1,651,131	1,750,199	1,855,211	1,966,523
% Increase	36.0%	28.5%	6.0%	6.0%	6.0%	6.0%
Industrial Process Use						
	990	1,272	1,349	1,429	1,515	1,606
% Increase	36.0%	28.5%	6.0%	6.0%	6.0%	6.0%
City of Milpitas - Irrigation Recycled						
	118,584	152,344	161,484	171,173	181,444	192,330
% Increase	36.0%	28.5%	6.0%	6.0%	6.0%	6.0%
Subtotal: Recycled Revenue	1,332,062	1,711,287	1,813,964	1,922,802	2,038,170	2,160,460
% Increase	36.0%	28.5%	6.0%	6.0%	6.0%	6.0%

Total Use Revenue	20,528,577	21,851,731	23,450,981	25,167,656	27,010,398	28,989,990
% Increase	13.9%	6.4%	7.3%	7.3%	7.3%	7.3%

Capital Surcharge Revenue	4,860,965	4,078,981	4,134,218	4,190,204	4,246,947	4,304,460
	12.7%	-16.1%	1.4%	1.4%	1.4%	1.4%

Water Customers

Water Meter Size (inches)	Quantities						Meter Equivalents	
	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
All Accts.								
5/8	13,149	13,149	13,149	13,149	13,149	13,149	1.0	13,149
3/4	593	593	593	593	593	593	1.5	890
1	1,443	1,443	1,443	1,443	1,443	1,443	2.5	3,608
1-1/2	617	617	617	617	617	617	5.0	3,085
2	872	872	872	872	872	872	8.0	6,976
3	125	125	125	125	125	125	15.0	1,875
4	82	82	82	82	82	82	25.0	2,050
6 & above	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	50.0	<u>2,950</u>
Subtotal	16,940	16,940	16,940	16,940	16,940	16,940		34,582

Appendix C
City of Milpitas - Water Rate Study
Table 6 - Water Meter Rates

	Actual 17/18	Projected 18/19	Projected 19/20	Projected 20/21	Projected 21/22	Projected 22/23
All Meters						
5/8	\$19.44	\$27.01	\$28.63	\$30.34	\$32.17	\$34.10
3/4	29.16	40.51	42.94	45.52	48.25	51.14
1	48.60	67.52	71.57	75.86	80.41	85.24
1-1/2	97.20	135.03	143.13	151.72	160.83	170.48
2	155.52	216.05	229.02	242.76	257.32	272.76
3	291.60	405.10	429.40	455.17	482.48	511.43
4	486.00	675.16	715.67	758.61	804.13	852.38
6 & above	972.00	1,350.33	1,431.35	1,517.23	1,608.26	1,704.76

Appendix C
City of Milpitas - Water Rate Study
Table 7 - Water Meter Revenue

All Water Meters	Projected 17/18	Projected 18/19	Projected 19/20	Projected 20/21	Projected 21/22	Projected 22/23
Meter Size						
5/8	\$1,533,699	\$2,130,657	\$2,258,496	\$2,394,006	\$2,537,646	\$2,689,905
3/4	103,751	144,134	152,782	161,949	171,666	181,966
1	420,779	584,557	619,631	656,809	696,217	737,990
1-1/2	359,834	499,892	529,885	561,678	595,379	631,102
2	813,681	1,130,387	1,198,210	1,270,103	1,346,309	1,427,088
3	218,700	303,824	322,053	341,377	361,859	383,571
4	239,112	332,181	352,112	373,238	395,633	419,371
6 & above	<u>344,088</u>	<u>478,016</u>	<u>506,697</u>	<u>537,099</u>	<u>569,325</u>	<u>603,485</u>
	4,033,644	5,603,648	5,939,867	6,296,259	6,674,034	7,074,476

Appendix C
City of Milpitas - Water Rate Study
Table 8 - Projected Water Service Revenues

Projected Revenues	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Capital Surcharges	\$4,315,060	\$4,860,965	\$4,078,981	\$4,134,218	\$4,190,204	\$4,246,947	\$4,304,460
% Increase		12.65%	-16.09%	1.35%	1.35%	1.35%	1.35%
Water Meter Charges	4,033,644	4,033,644	5,603,648	5,939,867	6,296,259	6,674,034	7,074,476
% Increase		0.00%	38.92%	6.00%	6.00%	6.00%	6.00%
Potable Water Volumetric Charges	17,040,675	19,196,515	20,140,445	21,637,017	23,244,854	24,972,228	26,829,530
% Increase		12.65%	4.92%	7.43%	7.43%	7.43%	7.44%
Recycled Water Volumetric Charges	979,714	1,332,062	1,711,287	1,813,964	1,922,802	2,038,170	2,160,460
% Increase		35.96%	28.47%	6.00%	6.00%	6.00%	6.00%
	26,369,093	29,423,186	31,534,360	33,525,066	35,654,118	37,931,379	40,368,926
% Increase		11.58%	7.18%	6.31%	6.35%	6.39%	6.43%

Appendix C
City of Milpitas - Water Rate Study
Table 9 - Prorated Water Service Revenues

Projected Revenues	2018/19 Prorated (Rate Increase effective 2 billing periods)	Loss
Capital Surcharges	\$4,644,188	\$565,207
Water Meter Charges	4,556,979	(1,046,669)
Potable Water Volumetric Charges	19,684,465	(455,980)
Recycled Water Volumetric Charges	1,458,470	(252,816)
Total	30,344,102	(1,190,258)